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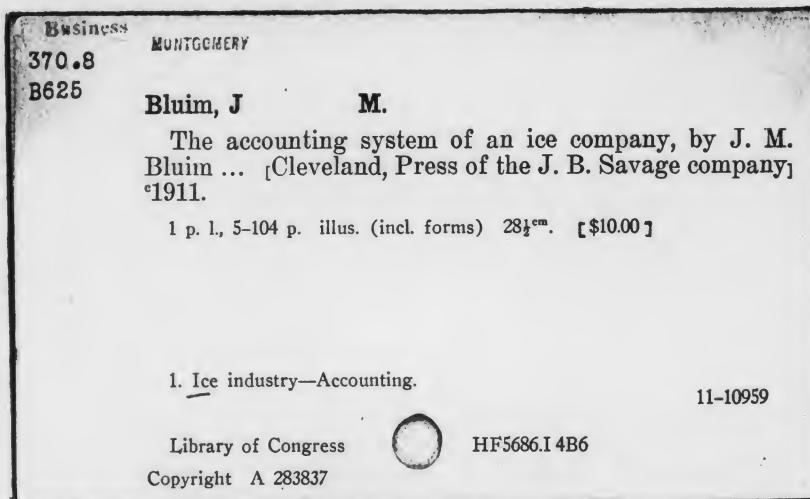
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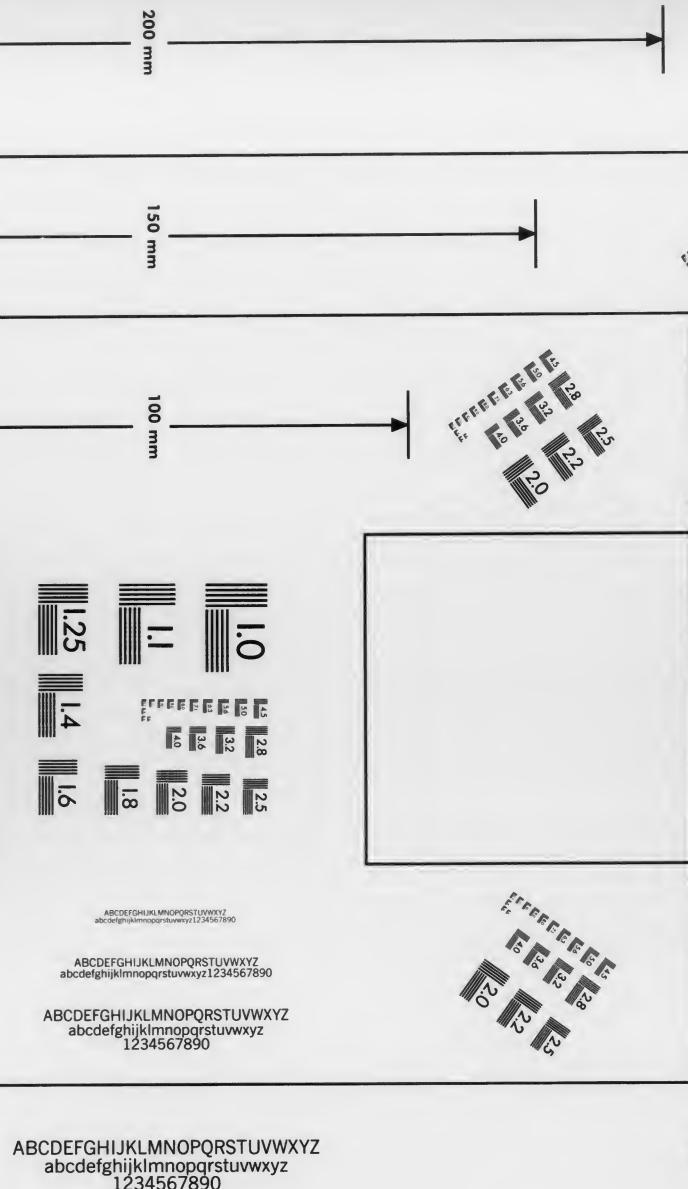
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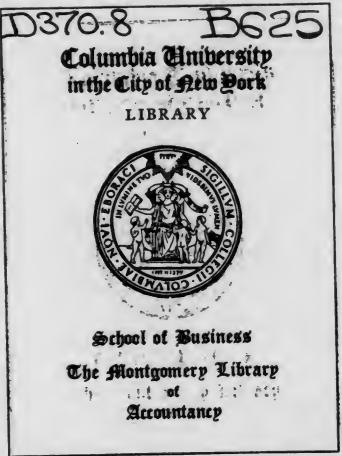
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**THE ACCOUNTING
SYSTEM OF AN
ICE COMPANY**



Mont. Fo.

**THE ACCOUNTING SYSTEM
OF AN ICE COMPANY**

BY

J. M. BLUIM
AUDITOR AND ACCOUNTANT FOR ICE COMPANIES

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PREFACE.

During recent years ice dealers generally have been giving considerable attention to the subject of accounting and many of them are beginning to realize the advantages of modern methods in the Accounting Department of their business.

The interest displayed by the dealers in this subject and the opportunities afforded the writer to make a careful study of accounting methods through and by means of his connection with a large number of ice companies when acting in the capacity of Auditor, Accountant or Systematizer, caused the writer to publish this book.

The information necessary for the work has been obtained by years of practical experience and it is the belief of the writer that the user of this system, after it is thoroughly understood, will secure the maximum of efficiency at the minimum expenditure of time and labor.

It is the writer's belief, that in order to be successful in any business and to succeed by honest methods and without drudgery, one must conduct his business by rules and regulations, which must be arranged to carry out some definite policy of an individual or a company.

With this idea in view, the writer has prepared, as a part of this work, a description of the system for each class of employes required for the conduct of a retail ice business.

In the preparation of this system the fact is, however, recognized that the rules, regulations, etc., governing the employes of ice companies, must vary in accordance with the local customs, prevailing labor conditions, climate, competition, population of town or city where a company is located and the personnel of its organization.

The duties described are therefore simply included in order to provide an example or foundation for the preparation of a code of regulations and a system to conform with the ideas of the user and his local conditions.

In the description of the system and the duties of the employes, it was necessary to use some certain terms in referring to the various classes of employes. At first glance, some of the names used may seem to be somewhat confusing to the reader, as the names applied to the various classes of ice employes are widely different in various sections of the country, but whether the man who works in the barn is called Barn Boss, Foreman or Superintendent, has no bearing on either the success of a concern, its management or the planning of its system. The writer is firm in his belief, however, that every company must have the duties of its employes clearly defined in order to secure the best results, and that careful attention should be given, when arranging their duties, to secure for the Accounting Department the co-operation of every one connected with the concern.

The writer believes that this accounting system will adapt itself to all the needs of the ice business, whether it is used by a one-man organization, partnership or stock company, and it is intended to act simply as a yard-stick for the measuring of the results of the day, month or year, and not to dictate the policy of any one. In a few words, then, this system is an X-ray for the ice business, portraying conditions accurately—but it does not claim to be the doctor—that's up to you.

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CHAPTER ONE.

SYSTEM FOR THE SUPERINTENDENT.

The foremen, yardmen, barnmen and all extra help employed at the delivery station will be directly responsible to the Superintendent. The responsibility of the Superintendent should be determined according to the size of the company. In one having several delivery stations, he would be responsible to the General Manager; in a small company operating one station, he would be responsible to the Board of Directors or possibly own the company and have no one to govern him.

The Superintendent should have a general knowledge of the system and methods employed in the various departments and be thoroughly familiar with the rules and regulations governing all the employes of the delivery department including foremen, drivers, helpers, barnmen, yardmen, etc., etc. Unless he is the owner of the company or is also occupying the position of General Manager, he should not attempt to direct the employes of the Accounting Department. The responsibility of the office help must, however, be determined by the size of the company, and no definite plan of organization of this department, which would be suitable for all ice companies, can be provided. In a company of sufficient size to afford the employment of an Auditor, the clerks should be responsible to him, in other companies they should be responsible to the Secretary, in a still smaller company, to the Superintendent. Whenever possible there should be a distinct separation of the Delivery and Accounting Departments as the preparation of reports by the persons responsible for the results is a very poor policy to pursue. When those departments can be separated the work of the employes in both departments will show a decided improvement, as one will act as a check upon the other.

The Superintendent should be held responsible for the results on his territory, for the general conduct of all employes under his supervision, and he should thoroughly understand the company's policy.

He should be held responsible for the general appearance and conduct of the employes in his department and should also be responsible for the company's property in his charge and its appearance and condition.

The Superintendent should have one Foreman for each six routes operated, their duties being outlined in Chapter Three, entitled "System for the Foreman."

The selection of competent Foremen will enable the Superintendent to maintain the discipline necessary for the successful operation of his station and allow him to dismiss a driver at any time that such action becomes necessary.

The Superintendent should reach the station each morning in time to permit the Foreman in charge of the station to accompany the driver of the route he intends to write that day. He should remain at the station until the arrival of one of the clerks, when he will be at liberty to perform such other duties as may require his attention.

Under the system as devised various reports will be prepared at sundry times for the purpose of keeping the Superintendent advised of the results obtained by departments and by employes responsible to him.

In Chapter Eight, over fifty forms are shown and explained and the Superintendent should become familiar with all the forms used in order to acquire a working knowledge of the entire system.

The forms to which the attention of the Superintendent is particularly directed are as follows:

The Collector's Weekly Report (Form 37) will show the amount of work performed by each collector for each day and for the entire week.

The Foreman's Weekly Report (Form 38) will provide the Superintendent with a daily and weekly record of the duties performed by each Foreman, also a record of the number of and the "time" of the employes at work on each Foreman's district.

The Daily Station Report (Form 42) should receive the Superintendent's careful attention each day as it will show him the amount of ice sold by each driver, the time they left the station and the time of their return. It will also show the number of customers on each route, the amount of ice

each driver was "over" or "short," the number of horses used on each wagon and the amount of wages of each driver and of the helpers if any are employed.

The amount of ice sales by trucks, sales to dealers and the amount sold at the station are also shown as well as the total sales for the day.

By means of this report the Superintendent can readily determine whether a sufficient or insufficient number of wagons are being operated and whether the number of helpers and other persons employed are really necessary. He can also learn from this report whether the number of customers on each route or Foreman's district is satisfactory to him and whether the drivers are loitering about the streets or are completing their day's work as promptly as they should. The reverse side of the report will show a summary of the pay-roll for the day and of the ice sold and purchased.

The Engineer's Daily Report (Form 43) will keep the Superintendent advised of the results obtained in the Manufacturing Department. It will show the amount of ice produced, the number of employees required for its production and an estimate of the cost of the fuel, light and water used. Comparatively little time given to this report will show whether the plant is being operated in a careful and economical manner.

The Foreman's Proof-sheet (Form 57) should receive the prompt attention of the Foremen and the Superintendent should insist upon the prompt return of these sheets to the Office Department with answers appearing thereon to all the questions. The number of questions appearing on these sheets will show whether the drivers are reporting "Changes," "Stops" or "Commences" promptly by means of their order books and will indicate whether the routes are being written often enough.

The Delinquent Account Record (Form 58) which is prepared monthly will show the names, addresses and amounts due from all slow pay customers. By the number of names appearing on these sheets and the amounts due, the Superintendent can determine whether the collections are being made as promptly as they should be.

The Comparative Report of the Credit Department (Form 75) will show the results obtained by the Creditman or person responsible for the collections, with a comparison of the results with the same week of the previous year.

The Complaint Memorandum (Form 85) is for the purpose of making thereon a written memorandum of each complaint whether received by an official or by an employee of the company. All officials and employees of the company should be required to report by means of this form each complaint received and the Superintendent should see that all cases are promptly investigated and that adjustments satisfactory to the customer complaining are promptly made. The number of complaints received will indicate whether the employees are as obliging and courteous as they should be and whether the delivery service is satisfactory to the trade.

No ice company can hope to succeed unless it endeavors to assure its customers fair and courteous treatment and the prompt attention and adjustment of complaints tends to secure the confidence the customers should have in the company they are dealing with.

The Superintendent's Weekly Comparative Report (Form 89) will provide the Superintendent with a summary of the results of the week's business, with a comparison of the results obtained during the same week of the previous year.

The Superintendent should give Forms 98 and 107, their descriptions and uses, his careful attention and should investigate promptly all the discrepancies reported to him by means of Form 98. The use of these two forms will require but a small amount of time and will, if followed up, produce excellent results both financially and otherwise.

Sundry duties incidental to the day's work and matters which will require the Superintendent's attention at various times:

"Bills for Saloon Accounts" will be handed to him daily by the Chief Clerk for distribution to the Foremen.

All "Discounts" or "Allowances" made to customers will be submitted to the Superintendent for his consideration. If in his opinion an allowance is justified he shall approve the same in writing, using Form 39 for the purpose.

Correct Names and Initials.

When the Office Department is unable to obtain the correct name, initials or address of any customer it will be the duty of the Superintendent to furnish the necessary information.

Mail Box for Cash Tickets.

The Superintendent should see that a locked mail box is conveniently located near the ice storage for the reception of the cash ice tickets (Forms 32 to 34½). He should designate some trusted employe to bring to the clerk at the close of business each day all the cash tickets contained in the mail box. The loss of any of these tickets should be promptly reported by the clerk to the Superintendent and it will be his duty to locate the leak.

Lost Driver's Pouches.

The loss of a coupon pouch by a driver should be promptly advertised in the leading advertising medium with the offering of a reward for its return.

Inventory of Sundry Supplies.

The Superintendent should have an accurate inventory of the factory supplies, barn supplies and the ice on hand taken at the close of business on the last day of the month. This information should be promptly given to the bookkeeper or clerk as it will be required for the preparation of a correct monthly statement of earnings and expenses.

The Superintendent shall see that all cars of ice, coal, feed, etc., are promptly reported to the bookkeeper and that invoices are turned in for all supplies purchased.

The Superintendent shall keep a record of the "time" of all station employes and report it daily to the clerk.

When increasing or decreasing the number of coupon books carried by a driver or when adding a new route or discontinuing one the change should be reported by means of Form 71.

Maps of Territory Covered.

The Superintendent should provide his office with two framed maps of the city and should outline thereon the entire territory covered by the wagons operated from his station. In cases where the wagons of a company or station cover only a part of the city the framing of the section covered will be found to be more convenient than to use the entire city map.

The territory shown on the map should be subdivided showing the Foreman's districts, the route lines and the number of each route operated. For the purpose of showing the various territorial lines different colored inks may be used or paper tape can be pasted on the glass covering the map. One of the maps should show the routes and Foreman's districts as laid out during the height of the season and should be kept for future reference and for the purpose of assisting the clerks in tabulating the number of customers supplied on each Foreman's district, this information being required for the preparation of the Superintendent's Comparative Report (Form 89).

The other map should be kept up to date at all times, the route lines being altered whenever any changes in route lines are made. The up-to-date map will enable the clerks to make prompt and correct distribution of all orders for ice received to the telephone cards (Form 31).

The Special Delivery Wagon.

It should be the Superintendent's duty to see that all orders for ice received up to the time for closing the office (6 P. M. during the summer season and 5 P. M. during the winter season) are promptly filled.

To enable him to do this he should employ a young man or boy to act as special delivery man. It will be his duty to fill all orders received which cannot be filled by the regular route wagons in time to satisfy the customers. He should also fill any orders received after the drivers have completed their day's work.

During the winter season or during the months when the trade is more easily satisfied the special man's services can be dispensed with, but one of the drivers should, however, remain on duty until the office closes to fill emergency orders. (See System for the Driver.)

The Organization.

As stated in the preface of this book no attempt is made to present to the reader a plan of organization which would include the officials of a company. Practically any company may, however, adopt the following arrangement which outlines the responsibilities and duties of the Superintendent and his subordinates.

The Superintendent.

The responsibility of the Superintendent should be determined by the size of the company.

The Foreman.

The Foreman is responsible to the Superintendent. The explanation of his duties will be found in Chapter Three.

The Driver.

The driver is responsible to the Foreman. His duties are set forth in Chapter Two.

The Collector.

The collector should be responsible to the Creditman or Superintendent, his responsibility being determined by the size of the company. His system, rules, duties, etc., are explained in Chapter Four.

The Office Employees.

The office employees will be responsible to either the Secretary, Auditor or Superintendent, it being determined by the size of the company, its ownership, etc. The system for the Office Department is explained in Chapter Five.

The Helper.

The helper is responsible to the driver.

The helper should be a young man of suitable build and some education. He should be active, clean-cut, ambitious to become a driver, and he should not be over twenty years of age.

He should wear the regulation uniform as adopted by the company and he should present a neat appearance at all times.

He should not be employed to perform any of the duties of the driver, simply to assist him in serving the trade, and should report to the driver in time to serve the first customer on his route.

He should be permitted to have the afternoon for recreation, such an arrangement offering an inducement to young men to seek employment with the company. His compensation should not exceed ten dollars per week and he should not be required to do any extra work.

He should be taught to be courteous to his superiors and be directly responsible to the driver with the privilege, however, of appealing to the Foreman of his district, if the necessity for so doing should arise.

The Yardman.

The yardman shall be responsible to the Superintendent.

It will be his duty to keep the yard clean and to attend to the wants of customers purchasing ice at the platform.

He shall assist the Foreman in loading wagons each morning, and he may be required to drive the special delivery or supply wagon.

Janitress.

A woman shall be engaged for the purpose of cleaning the office each morning, and she shall scrub the floor and wash the windows at least once a week.

The Barnman.

The barnman is responsible to the Superintendent.

It will be his duty to feed, water and bed the horses, the time for so doing to be specified by the Superintendent. He shall also attend to any horses disabled on account of sickness or by accident.

He shall also keep the barn clean and shall see that the horses are kept shod.

He shall also clean the Superintendent's horse and any extra or idle horses in the stable.

He shall report to the Superintendent any infraction of the company's rules that he may observe and shall report any evidence of fast or careless driving noticeable.

CHAPTER TWO.**SYSTEM FOR THE DRIVER.**

The driver should be assigned to a certain district and be held responsible for the results on it and be held responsible for the horses, wagons, harness, tools, coupon books, supplies, etc., furnished to him.

He should serve all the customers of the company on his district, regardless of the quantities they may take.

He will be directly responsible to the Foreman of his district, but shall, however, have the privilege of an appeal to the Superintendent.

The time for reporting for duty, time to begin serving the trade, and the time by which he shall complete his day's work, will be determined upon from time to time by his Foreman.

He shall be courteous to the customers as well as to his superiors.

He should at all times seek opportunities to acquire new customers.

He will not be permitted to sell ice for cash, to sell books for cash, to make collections, nor to exchange ice for drinks or for any other articles or supplies.

He shall at all times when on duty present a neat appearance and wear the uniform adopted by the company.

He shall not permit any person to accompany him on his wagon other than an employe authorized to do so.

He shall keep the horses and harness clean and the brass parts of the harness polished.

He shall not feed his horses nor permit his helper to do so, and in case of an accident or the sickness of a horse, shall not attend to the horse but shall immediately notify the Superintendent. An accident of any nature, whether serious or otherwise, shall be reported promptly to the station Superintendent.

He shall complete his day's work as promptly as possible and will not be permitted to loiter about the premises after having finished his work.

The driver will be charged with the weight of all ice he takes from the station (see Form 62), and credited with any returned, and he shall account for the net amount charged to him.

An allowance for shrinkage will, however, be made of 5% from May 1st to October 31st and 2% from November 1st to April 30th. The allowance will be made upon the amount of ice sold, not the amount taken out.

He shall make a report each day as soon as he has completed his day's work, the method of reporting being described in the explanation of Form 53. For the method of keeping the driver's ice account, see explanation of Form 65.

Supplies.

The driver will be supplied with a leather pouch containing coupon books of various denominations; a supply of weight tickets (Form 49); soliciting cards (Form 40); a supply of window cards (Form 73) and an Order Book (Form 55).

Method of Serving Customers.

Three methods of serving customers will be used for the various classes of trade, to-wit:

First—By coupon system.

Second—By various weights.

Third—By regular order.

The coupon system should be used for serving all customers, excepting the following: butchers, customers taking more than 1,000 lbs. at a delivery, and the office trade.

Various Weights.

For serving the largest consumers, such as butchers, the various weight system should be used, a ticket (Form 49) being signed for each delivery made, the ticket being handed in when the driver makes his daily report.

Regular Order Customers.

Office trade and janitors of buildings or flats, or any customer to be furnished daily with a definite quantity of ice such as 10, 15 or 20 lbs. should be served as a regular order customer. Until a change is made in the quantity delivered, or until a customer discontinues service, the driver is credited with the amount ordered, and it is not necessary for him to make daily reports of such customers.

Coupon Books to be Used.

Series "A"	10—25-lb.	coupons	250	lbs.
Series "C"	20—25-lb.	"	500	"
Series "D"	10—50-lb.	"	1000	"
Series "E"	10—100-lb.	coupons	2000	lbs.
	10—50-lb.	"		
	20—25-lb.	"	5000	lbs.
Series "K"	10—200-lb.	coupons		
	20—100-lb.	"		
	16—50-lb.	"		
	8—25-lb.	"		
Series "L"	30—200-lb.	coupons	10000	lbs.
	24—100-lb.	"		
	20—50-lb.	"		
	24—25-lb.	"		
Series "M"	6—1000-lb.	coupons	20000	lbs.
	20—500-lb.	"		
	30—100-lb.	"		
	16—50-lb.	"		
	8—25-lb.	"		

All coupons used for the saloon trade should bear a "star" to distinguish them from those used for all other classes of trade. The cover of the book and the receipt should also bear a "star."

Coupon Books.

The number of coupon books issued to the driver will vary from 15 to 30 books, according to the requirements of his customers and according to the temperature, etc., etc. The books should be counted in the presence of the driver in the morning when his pouch is given to him, and again when he has completed his day's work.

Lost Books.

Books lost by the driver will be charged to him at the highest rate charged to consumers, after a reasonable time has been allowed him to locate the same.

Supplying Books to Customers.

When supplying customers with coupon books the driver shall endeavor to furnish each customer with a book which will last about two or three weeks. If not aware of a customer's requirements, he should sell the customer the 250-lb. book, and at all times use the smaller books, as their use assist the Collection Department. Books containing 2,000 lbs. and over should be sold only to customers of established credit, as authorized by the Manager of the Collection Department.

"Star" Coupon Books.

All saloon trade should be furnished with coupon books marked with a "star" and drivers should not accept unmarked or plain coupons from such customers.

Receipt for Coupon Book.

Upon delivery of a coupon book the driver should secure from the customer the receipt contained therein signed by the purchaser, and showing the name and address. Place of collection should also be noted if not to be made at the same address. The driver shall see, when receiving the receipt, that it is plainly signed, and if not, he should rewrite the name and address at once. Unless a receipt is plainly and correctly signed, there is danger of the loss of the entire book.

Serving Coupon Customers.

Coupons should be collected from the customer for the amount of ice delivered at the time each delivery is made. When coupons are not obtained upon the day of delivery, the weight of the ice delivered and the address of the customer should be written in the Order Book (Form 55) and the coupons collected the following day, and a note of the receipt of the coupons made in the Order Book. If ice is delivered by the helper, the driver should secure the coupons from him after each delivery.

The coupons should be kept in the driver's pouch as neatly as possible in order to facilitate the counting of them when the driver makes his report. No credit will be allowed for mutilated coupons or for coupons which the driver has failed to collect.

The delivery of less than 25 lbs. to a coupon customer is prohibited; a customer desiring a smaller quantity should be served by regular order. The giving of coupons in change is also prohibited. If a customer has secured a book containing coupons of a denomination too large for his use, another book containing coupons suitable for his needs should be sold to the customer and the office notified to take up the remainder of the partly used book, notation being made in the Order Book.

Cash Sales, Etc., Etc.

The sale of ice for cash, exchange of ice for drinks, etc., instead of coupons, is sufficient cause for the dismissal of the driver or his helper.

Ice Sales to Milk Dealers.

Milk dealers can be supplied at their place of business or at the ice plant only. They shall not be supplied on the street for coupon, credit or cash.

Driver's Order Book (Form 55).

The driver's Order Book is for the purpose of noting therein all information affecting the office records, service, etc., such as customer's removal, change in the quantity of ice desired by a regular order customer, change in class of service, order to discontinue, failure to collect coupons, failure to get signed ticket (Form 49), or subsequent collections of coupons from previous date.

These and any other notes which will affect the office records should be written in the Order Book by the driver. The Order Book should also be used by the Office Department to note therein instructions affecting the driver.

Window Call Card.

Instructions for use of cards appear on the reverse side of the card (See Form 73). The driver will be furnished with a supply of call cards for the use of such customers as desire them. The use of the call card is, however, optional with the customer and driver's excuses for failure to properly serve a customer on account of cards will not be accepted. The driver should study the requirements of his customers and not depend upon the customer's use of the cards.

New Customers.

When commencing to serve a new customer by various weight or by regular order, notation should be made in the Order Book, and if a regular order, the amount of ice ordered should be noted. When a customer recommences with coupons from an old book, notation should also be made stating the name and address of the customer, series and number of the coupons received. It is not necessary to note new coupon customers in the Order Book, but the coupon receipt should in such cases be marked "new." Addresses of all new coupon customers will be entered in the driver's Order Book by the clerk each day as soon after the driver has made his report as possible.

Telephoning for Orders.

During the summer season, the driver shall communicate with the office by telephone at least twice each morning and each afternoon to obtain the orders received by the Office Department. One or two calls per day will be sufficient during the colder season.

Special Deliveries.

Each driver will take his regular turn as a special delivery man, and on that day after having served his route will remain on duty until the station closes for the day. He will take care of all orders coming in during the afternoon after the regular routes are finished. When taking out orders he should be supplied with a book having the orders written in it. When he returns he should either produce a coupon or a signed ticket (Form 49) to account for each delivery made.

CHAPTER THREE.

SYSTEM FOR THE FOREMAN.

The Foreman should be a graduate from the ranks of the drivers and should be responsible to the Superintendent, with the privilege, however, of appeal to the Manager or one next in authority.

The Foreman should have direct supervision over the delivery and sales of ice, employees, tools and equipment necessary to transact the business of the company on a given district named by the Superintendent; the Foreman's districts being so arranged that each Foreman will have charge of, not to exceed, six routes.

Each Foreman will be held responsible for the conduct of the drivers and helpers employed on his district, for the number of customers secured upon each of his routes, for the amount of ice sold and for the delivery of ice on his territory.

He shall furnish a bond of suitable amount and shall make all collections from the saloon customers supplied on his district. He will be allowed 5% of these collections for expenses. The collections must be reported to the Chief Clerk on Form 74 not later than 5 P. M. on the day of collection.

On each day that it is unnecessary for him to drive a wagon, he shall "write" one of his six routes. When engaged in performing this duty he shall leave the station with the driver and remain with him until he has completed his work for that day and returned to the station.

He may, however, make saloon collections upon the route which he is writing. When writing routes he should show the name of each customer, address and method of serving, i. e., whether by coupon, various weight or regular order, also showing the amount of the regular order if the customer is taking in that manner, and he shall show the amount of ice required per week by each saloon served. (See Forms 98 and 107.)

The written list of the route should be given to the Station Clerk as soon after its completion as possible. It will then be checked by the clerk with the customer's account cards and a list prepared of all omissions and corrections.

This list (termed Proof-sheet, Form 57) will be handed to the Foreman whose duty it will be to furnish correct answers to all questions appearing thereon in the space provided and after this is done shall return it as promptly as possible to the clerk.

It is also his duty to keep the latest written copies of all his routes (Form 59) at the office, proved and corrected ready for use in emergencies, as it will be his duty to take the place of any of his drivers in their absence.

When consolidating or splitting routes it shall be the duty of the Foreman to have all such routes written and proven, both before route is changed and after this is done.

It is the Foreman's duty to be familiar with the requirements of all the customers on his district, and see that the method of serving each customer corresponds with the company's records. It is also his duty to maintain the company's regular schedule of prices to the trade in his district.

The Foreman shall insist upon the ice sales of the drivers in his district being made strictly in accordance with the rules governing the sale of ice, i. e., by the coupon system, regular order or various weight. He shall encourage the use of coupon books by all classes of trade, excepting butchers and office trade, and shall also encourage the sale of the smaller coupon books. The Foreman shall not permit the driver to serve any customers not registered at the office.

The Foreman should see that the horses are carefully driven and frequently watered, that they are well cared for, and that the harness and all equipment is kept clean and in good repair.

When necessary to feed the horses on the routes, the Foreman will designate the stable where they shall be fed, and under no circumstances shall he permit them to be fed on the street.

A list (Form 98) showing all the saloon customers who are not taking the amount of ice reported by the Foremen as being required, will be furnished him each week and it will be his duty to investigate all cases appearing on this list and report his findings to the Superintendent as promptly as possible. (See Forms 98 and 107.)

When engaging men to be employed as helpers, the Foreman shall endeavor to select only those who will, in his judgment, become, with the proper training, competent drivers.

He shall familiarize himself with the rules governing the drivers and see that they are observed.

The Foreman will take "turns" in opening and closing the station (one week at a time). When opening the station he shall remain on duty until the arrival of the Superintendent and when closing shall remain until the driver of the last wagon to return to the station has made his report. Upon days when all of the drivers have made their reports before the time prescribed for the closing of the station, he shall remain until the closing time. When relieving the Superintendent in this manner, the Foreman in charge of the station shall have full authority to act in his stead. In the event of sickness, or of accidents preventing the appearance of more than one driver on any one of the Foreman's districts, the Foremen shall assist each other.

The Foreman shall wear suitable business clothes when attending to general business, and the uniform while serving ice. He shall not permit any driver or any helper to serve ice without wearing the regulation blue clothes and cap.

The Foreman shall make daily and weekly reports (Form 38) of the various duties he has performed, and shall keep a record of the time of all the help employed on his district, including the amounts to be paid to each employee.

During the winter season a Foreman may be required to act as a driver, but when he is relieved of his district and commences to serve a regular route, it shall be his duty to work strictly under the rules governing drivers, and he will be subject to the direction of the regular Foreman in charge of the district where he is employed. He will not be permitted to make collections or assume any liberties not enjoyed by the regular drivers. The regular rate of Foreman's wages will be continued, provided he is in good standing at the time the change is made.

CHAPTER FOUR.

RULES TO GOVERN COLLECTORS.

Responsibility.

Collectors are responsible to the Creditman.

Bond.

A surety bond of \$500.00 will be required from each collector, the expense to be borne by the company. It is the duty of the Creditman to deliver bond properly executed to the company for each collector employed.

Time.

Collectors shall report to the office, either personally or by phone, not later than 6:30 A. M., standard time, and shall be on the route constituting that day's work, not later than 7 o'clock A. M., standard time.

Hours.

Collectors shall reach the Credit Department to report their day's work not later than 3:30 P. M., standard time.

Money for Change.

Collectors will be required to carry with them while on duty, at least \$10.00 in change.

Bills for Collection.

All bills and statements shall be left in the office at all times, excepting those which constitute the next day's work, all of which must be returned to the office in the afternoon and left there until the next time the collector takes the same route, on which day they will again be taken on the route, together with all new bills which have been turned over to the collector by the Creditman during such interval.

Discounts.

All claims for discounts or allowances of any nature must be referred to the Creditman.

Expense.

Car-fare may be allowed by the Creditman when considered necessary.

Weekly Reports.

Collectors will be required to fill out a weekly report sheet (Form 37) showing each day's work separately, and the total at the end of each week.

Collector's Conduct.

Collectors are expected to be courteous and civil in dealing with customers, and show a willingness to explain bills when necessary, and on receiving money never to forget the courtesy of a "Thank You."

Complaints.

When a collector learns of any complaint about the service of ice, especially where a customer has been missed, he shall notify the station serving such customer, by telephone, to send ice immediately. It is the duty of the Superintendent to promptly fill all orders received in this manner. It shall be the collector's duty to make a written report of each complaint made to him by the customers, using a Complaint Memorandum (Form 85) for this purpose.

Responsibility.

Creditman will have direct supervision of all employees in the Collection Department, and is responsible to the Manager.

Bond.

Creditman shall furnish suitable bond.

Collector's Rules.

It is the duty of the Creditman to see that the rules and regulations governing collectors are enforced.

Collector's Badge.

Every person authorized to collect bills must be furnished with a regulation collector's badge, the Creditman taking a receipt therefor.

Bills.

Creditman will receive the bills for collection from the Chief Clerk daily, and must distribute them to the collectors the same day. He will arrange the collections by districts, with a collector for a given district, and he should be familiar with the territory daily covered by each collector.

Slow Pay Customers.

A record shall be kept of all C. O. D. and Suspense Accounts, by filling in the information as shown on the card (Form 11). Cards should be arranged alphabetically according to names, and kept in trays provided for the purpose. When bills are received from the clerk, they should be divided according to the collector's districts, and all "New" bill (bills marked with an "N") are compared with the record of the slow and suspense accounts, and bills for such customers should receive prompt attention.

Disputed Bills.

All disputed and questionable bills that the collectors do not succeed in adjusting promptly shall receive the personal attention of the Creditman, and some basis of settlement arrived at as speedily as possible. All discounts are subject to the approval of the Manager.

Delinquent Sheets.

Lists showing all accounts due for thirty days or more, shall be checked promptly, and such accounts given prompt attention (Form 58).

Weekly Report.

Creditman will make a weekly report of the results in his department, using Form 75, and have the same, together with the collector's weekly reports (Form 37) in the hands of the Superintendent by Monday of each succeeding week.

Office Collections.

A list will be prepared daily by the Clerical Department showing all the collections received at the office. This list will be given to the Creditman or Chief Collector and it will be his duty to divide the collections so received into separate lists covering the territory of each collector. Upon receipt of the list each collector shall select the bills of accounts showing office credits and return them to the Creditman who shall promptly destroy such bills.

Presentation of Bill.

Except in cases where customers are known to be slow pay, collectors should inform customers that the presentation of the bill immediately after the sale of the coupon book is simply for the verification of the account, and not a demand for payment.

Payment on Account.

When a customer pays on account, the collector must avoid signing his or the company's name on the bill. He should only show the amount collected, date of collection, and after deducting it from the amount of the bill should show the balance due.

Disputed Accounts.

All disputed or incorrect accounts must be referred to the Creditman with a brief explanation of the customer's statement plainly written on the reverse side of the bill.

Receipt of Coupon Book.

If a coupon receipt is required for any reason, Form 76 must be properly filled out by the collector and handed to the Creditman who will secure the required receipt. Form 76 is to be filed in place of the coupon receipt until it is returned to the files.

Clerks will charge each collector with the receipts given him (Form 76) and cancel such charge when he returns them. Should the collector leave the employ of the company, the Creditman should see that all the receipts are returned by him.

Redeeming Coupon Books.

When collecting accounts from customers who have stopped taking ice, the collector should redeem the amount of coupons left in the book at the same rate per hundred pounds as charged on the bill, marking the name and address of the customer, together with the number of pounds redeemed, with the allowance for the same and the date on the inside of the back of the cover of the coupon book. Redeemed books are to be given to the bookkeeper when making report.

Cash.

Collectors must balance their cash daily. If short, he shall sign a ticket for the amount of the shortage on Form 36, the shortage to be deducted from his next week's pay. If over, the amount is to be placed in an envelope marked as follows: Name of the collector, date and the amount over. The envelope with the money enclosed should be given to the bookkeeper until the unreported collection is located, when it should be entered on Form 74.

Requirements.

Collectors will be supplied with a money bag, Order Book (Form 55), a collection book (Form 59) and daily collection blanks (Form 74). To be used as follows:

The bag to be used for carrying money only.

Form 55.—The Order Book to be used to convey to the different departments any and all information which the collector considers necessary, such as new orders, orders for extra ice, incorrect or disputed accounts, complaints of poor service, recommissions, incorrect dates of stops, removal of customers, or any information for the furtherance of the company's interests.

Duplicate Order Books will be furnished each collector. One is left in the Collection Department to be taken care of, the other book is taken out by the collector to use the next day. All notes made in the Order Book shall be as brief as possible, and be self-explanatory. Always use the left hand column for street numbers only, and at all times leave one blank line between each note.

System of Reporting.

Order Books (Form 55) together with the bills affected by the notes therein, shall be turned in to the clerk on the arrival of the collector at the office.

The collection book (Form 59) is used to record therein the name and initial, street and number, together with the amount of money collected from each customer.

The daily collection blanks (Form 74) are to be left at the office and used as instructed below:

Copy each entry as it appears in the collection book (Form 59) posting the total amount of the credit in the first column, carrying out in the second column the amount of any and all allowances or discounts made. The difference between the footings of the two columns will represent the exact amount of money to be turned in with the collection blank.

All discounts appearing in the collection book (Form 59) shall be listed in the proper column on the discount slip (Form 39). The amount shall be totaled, and after being O. K.'d by the Creditman, will be turned over with the collection blank and money to the bookkeeper, who will audit the collection blank, count the money and give the collector a receipt for the amount of the day's collections. The giving of the receipt will relieve the collector of further responsibility for the amount collected that day, as shown by the credits posted on his collection sheet.

Description of System of Delivery for the Collector's Information.

Customers are divided into three classes: Coupon, Various Weight and Regular Order Customers.

Coupon Customers.

Each "coupon" customer is supplied with a numbered coupon book, for which a receipt was given to the person who furnished the book, and from which coupons are detached and given to the driver as a payment for each delivery of ice made.

A bill should be issued for each coupon book sold on the day after the sale. The balance, if any is owing, should be shown on the bill.

On receiving bills, collectors should pin or clip together bills for the same customer, after noting whether the balance shown on the new bill agrees with the last bill issued.

In pinning bills together, the last bill issued should be on the top. When a customer owes for two or more books and desires to pay for one, the collector should give the customer the oldest bill received and correct the balances appearing on the remaining bills.

Various Weight Customers.

A "various weight" customer is one who is furnished ice in irregular quantities as required. Each delivery being receipted for by the customer on Form 49, and should be billed either weekly or monthly.

Regular Order Customers.

A "regular order" customer is one receiving a stated number of pounds of ice a stated number of times per week, and will be billed either weekly or monthly.

Bills.

As soon as the bills are received, each collector should divide the same into six routes, each route to constitute a day's work, arranging each route in streets and blocks, and the bills of the customers on each street and block in numerical order, placing all the bills in the order that the customers are to be seen, so as to avoid unnecessary delay while on the street.

The collector may, when requested to do so, leave the bill with the customer. Notation is, however, to be made in his Order Book. In such cases another bill will be issued by the Bookkeeping Department which will be marked "Duplicate" and should be ready for the collector upon the following day.

CHAPTER FIVE.

SYSTEM FOR THE CLERKS OR OFFICE DEPARTMENT.

The clerk, bookkeeper or person responsible for the keeping of the office records should make a careful study of the system and become familiar with all the details including the system for Superintendent, Foreman, Drivers and Collectors.

The writer desires to caution the reader against his probable first impression, i. e., that the system is complicated and too cumbersome, but should bear in mind that the system described has been successfully used by many ice companies both large and small for several years.

As proof of its simplicity and its ease of operation the following figures are given:

A company, using the system in its entirety, operating 35 wagons, selling 24,000 tons of ice at retail, serving 7,000 customers, required one chief clerk during the entire year and three assistant clerks during four months of the year. Another company, serving 1,800 customers, operating eight wagons, used the system as described and required but one clerk during the entire year.

In the first instance, all the "General Bookkeeping," including the preparation of a monthly statement of sales, earnings and expenses, was completed in from two to three days per month and in the second instance an average of one day per month was all the time required for this purpose.

It has been the experience of the writer that the average ice dealer and bookkeeper simplify the company's bookkeeping methods to such a degree that the so-called system becomes valueless and its lack of thoroughness is responsible for the loss of a very considerable profit, without even the knowledge of the management. The reader is therefore cautioned against a process of elimination, as to use the system as a whole will entail comparatively little expense.

General Instructions to Clerks.

It is the duty of the clerk to supply the following for each driver, i. e., one driver's pouch filled with coupon books; one Order Book (Form 55); one driver's report card (Form 53, to remain in the office); about 25 price lists (Form 40); about 12 various weight tickets (Form 49).

Saturday and Sunday are treated as one day, which method reduces Sunday work, and one report is prepared on Monday for both days.

Lost Pouches.

Notify the Superintendent immediately if a coupon pouch is reported lost, that such loss may be promptly advertised in the daily papers. Clerks will locate as many of the missing books as possible by looking for used coupons of the books lost among the coupon returns. The numbers of the books lost can be ascertained by referring to Form 95.

Coupon Books and Pouches.

The Chief Clerk of a station will be held responsible for the coupon books contained in the Chief Clerk's pouch. If it becomes necessary for the clerk to leave the pouch with any other person, it would be well to count the books and take a receipt from the person who receives them. Much care should be taken in this matter, as some person should be directly responsible for the safe keeping of all coupon books.

New Customers.

See that all "New" customers are entered in the driver's Order Book (Form 55) in a legible manner. This should be done each afternoon or evening after the driver has completed his day's work.

Stationery.

Do not permit clerks, foremen or drivers, to use more stationery than is necessary.

Telephones.

Owing to the immense amount of business handled over the telephone, this part of the service should receive careful attention, with a view of obtaining the greatest possible efficiency. It is advisable to designate certain persons in each office who may be best qualified to handle the telephone business.

Collections.

Chief Clerks shall refuse to accept collections from drivers, and shall accept only saloon collections from Foremen.

Safes.

The combination of the safes should be changed each year, or upon a change of the Chief Clerk.

Instructions Governing the Accounting of Ice Sales.

Ice sold at the station must be accounted for in the following manner, viz:

First—Cash Sales. Form Nos. 32-33-34-34½-35.

Second—Charge Sales. Form Nos. 49-51.

Third—Coupon Sales. Coupons.

Ice sold by drivers must be accounted for in the following manner, viz:

First—Coupon Sales by coupon books.

Second—Charge Sales by Form 49.

Third—Regular Order Sales by Form 55.

Cash sales by drivers are strictly forbidden and cash should not be accepted from the driver.

Order of Work for the Clerk.

The "Order of Work" for the clerk is arranged for the purpose of assisting the clerk to conduct the affairs of the company in a systematic and regular manner and covers all the details of the system necessary to complete the day's work.

1st.—The duty of the clerk upon arrival at the office each morning will be to ascertain the amount of cash received previous to that time as shown by the duplicate of the cash register slip (Form 35) and by counting the cash tickets sold (Forms 32 to 34½). The cash in the drawer should then be counted and if it does not agree with the amount shown on the slip, the difference should be reported to the Superintendent for immediate correction or investigation.

2nd.—Prepare summary of the cash receipts of the previous day as shown by the cash register slip (Form 35), make entries in the cash book and then balance cash.

3rd.—Prepare cash for deposit in the bank and when the money is ready for deposit enter the amount in the cash book, also making entries of other disbursements in the cash book.

4th.—Make up the output of ice for the previous day in the output book (Form 62).

5th.—Recount the coupon returns of the previous day making corrections if any are required on Form 59-B.

6th.—Compute results of the route driver's sales in Form 65, information for this being obtained from Forms 53, 59-B, 62.

7th.—Make entries showing the "time" of employees for the previous day in the time book (Form 66).

8th.—Prepare Daily Station Report (Form 42), information being obtained from Forms 43, 62, 65, 66.

9th.—Enter summary of the totals shown by the Daily Report in the summary book (Form 70).

10th.—Refill the driver's coupon pouches. (For explanation, see Coupon Books and Records.)

11th.—Enter coupon sales of the previous day in the coupon sales book (Form 68).

12th.—Post credits from the collection blotter or sheets (Form 74) to Forms 1, 2, 4, 5. Also post credits from the redeemed book (Form 96) to Form No. 1.

13th.—Enter charges on Form 1 from the coupon sales book (Form 68) following each entry to the customer's card with the preparation of the bill for the coupon book sold, using Form 16 for billing. (See Form 16 and the description of billing.)

14th.—Enter charges from the weight tickets (Form 49) to the customer's account cards (Form 2).

15th.—Enter charges from the output book (Form 62) to the customer's account cards (Form 2) for any ice sold on account, at the station.

16th.—Issue correct bills to take the place of any returned for correction by the collectors and distribute all the bills issued during the day to the collectors and the Superintendent. Also prepare a list (about 3 P. M.) showing the office collections of the day and hand it to the Creditman or Chief Collector for his information.

17th.—Prove all routes which were written by the Foremen (Forms 57-59).

18th.—Check and weigh if possible, as soon as received, any goods delivered at the office or the station, securing an invoice of the same if obtainable.

19th.—Verify the totals of each collector's and Foremen's collections as soon as he has entered the amounts he collected in the collection blotter (Form 74), also entering the total amount collected by each one on the cash register slip (Form 35).

20th.—The duties of the clerk for the remainder of the day cannot be placed in regular order as they occur at frequent intervals during the day, week or month and are as follows:

The report of each driver should be taken as soon as he has completed his day's work. Form 53 and the Order Book work should be done soon after.

Duties to be Performed on Saturday or Monday of Each Week.

21st.—Compute the amount to be charged to each weekly regular order customer, and each weekly various weight customer, for the ice delivered during the week and enter the amount on the customer's account card (Forms 2 or 4), then issue a bill for each weekly customer, using either Form 17 or 18 for the purpose.

22nd.—Prepare Weekly Comparative Statement (Form 89).

23rd.—Compute the pay-roll for the week in the time book for payment on the Wednesday following.

24th.—Ascertain the amount of office supplies on hand and if any are required notify the Superintendent.

Last Day of the Month.

25th.—Prepare new copies of the driver's report cards (Form 53) for use during the ensuing month.

Tenth Day of Each Month.

26th.—Prepare a list of all customers whose accounts are in arrears, using Form 58 for this purpose.

First Day of Each Month.

27th.—Compute the amount to be charged to each monthly regular order customer, also each monthly various weight customer, for all the ice delivered during the month, and enter the amount on the customer's account cards (Forms 2 and 4).

Then prepare as early in the month as possible bills for all customers whose accounts are to be paid monthly, using Forms 16-17-18, information to be obtained from Forms 1-2-5.

Last Duties of the Day.

28th.—Enter on the cash register slip (Form 35) the first and last numbers of the cash ice tickets (Forms 32-33-34-34½) sold during the day. Ascertain the number of each kind sold and see if it agrees with the number of tickets which were turned in at the close of the day's business. If not, report at once to the Superintendent whose duty it will be to promptly investigate the loss of the tickets.

If the cash sales are heavy, verification of the numbers of the tickets sold and turned in, may be done early in the morning of the following day. The clerk shall also see that all the order books and driver's pouches are ready for the next morning and that all orders for ice have been filled. The cash, driver's pouches, ice tickets, books, customer's account cards, etc., etc., should be placed in the safe or in places provided, the safe locked and the office closed for the night.

CHAPTER SIX.

COUPON BOOKS AND RECORDS.

The adoption of the so-called coupon system has been widespread during the past few years and has been of inestimable benefit to many companies. Its advantages have been so thoroughly advertised and so often explained in the Trade Journals that it is perhaps unnecessary to do more than to briefly outline the virtues of the system which are as follows:

1st.—It provides the majority of ice consumers with a system that is easily understood and affords the customers a simple method of keeping a check upon the driver. It also assists the customer in keeping a record of the amount of ice used, as payment is made in coupons for each delivery made.

2nd.—The use of the books is a way to better bookkeeping and reduces to a minimum the possibility of errors in accounting, as the charge for each book sold avoids the necessity of a charge for each delivery made, and in this way it greatly reduces the number of entries required.

3rd.—It practically eliminates disputes with customers, as the company is virtually selling coupon books instead of ice and the customer's receipt is obtained for each book sold at the time of its delivery.

4th.—It is a great time saver for both the delivery man and the office employees, especially so during the latter part of the day when the drivers are making their reports, as a very little time is required for this part of the day's work.

5th.—It practically obviates the necessity on the part of the office employees for working overtime as is often the case when issuing bills weekly or monthly, as each book is billed upon the day following its sale.

The prompt billing and presentation of the bills will greatly reduce the amount of the "Accounts Receivable" as a large number of the customers will soon learn to pay for each book when the bill is presented.

The books should be ordered from a dealer making a specialty of this class of work and all books should be numbered consecutively.

The coupon books should be as carefully guarded as cash, and some trustworthy person held responsible for them. A record should be kept of the books purchased and sold and an inventory taken each year in order to ascertain the degree of accuracy of the work of the coupon clerk.

All receipts returned for books sold shall be filed numerically in series, to allow prompt reference to the same (Form 10).

A coupon liability account (Form 70) should also be kept in pounds and value, the account showing the total pounds of unused coupons contained in the books of the customers as well as their value.

Driver's Pouches.

Each driver should be provided with two pouches referred to as "A" and "B" respectively, both pouches showing the driver's route number. The "A" and "B" pouches are used on alternate days. The duplicate pouches are used to avoid refilling at night, in this way a pouch being always ready for the driver in the morning without inconvenience to the office force. In addition to the driver's pouches, a supply of books referred to as "Special or Chief Clerks Pouch" should be provided for the office use from which the driver's pouches can be replenished during the day, and for any sales made direct to customers.

As a rule, the supply in the driver's pouch is sufficient for his requirements, but during the extremely warm weather he will need extra books, and the use of these special pouches will permit a thorough check of each day's sales.

Filling the Driver's Pouches.

Place the pouches in numerical order, according to route numbers, on the desk before you, then conveniently arrange an abundant supply of all series of both plain and star books.

Having found the page in the driver's coupon register (Form 95) for Route 1, remove all the books and receipts from pouch No. 1, divide the receipts into series, cancel the number in the register of all the receipts returned, replace in the pouch a coupon book of the same series for each receipt returned,

charge the driver on the Coupon Register Sheet with all the books so replaced, by entering each book number under its series.

Then recount the number of books contained in the pouch, which total should agree with the total as charged on the coupon register (Form 95). It will simplify this part of the work to have all drivers supplied with the same number of books. When the number of books carried by the driver is changed, see that this is done in both the "A" and "B" pouches.

Missing Coupon Books.

Duplicate charge slips (Form 71) should be prepared for each missing book, stating the series and book number, whether plain or star book, number of the route, pouch letter, concluding by signing the clerk's name to the charge slip. One copy is to remain in the Coupon Clerk's possession for reference, the other is to be placed in the pouch from which the book is missing. The charge slip (Form 71) is to take the place of the missing book until it is found or has been charged to the driver who lost it. After waiting a reasonable time for the lost book or for the receipt for the same, the book should be replaced by one of the same series, and the lost book charged to the driver.

Redeemed Coupon Books and Record.

All unused or partly used coupon books returned by the customer are to be entered in the redeemed book (Form 96) showing the name and address of the customer returning the book, and the amount of the unused coupons. The amount in pounds is to be posted to Form 1, also the credit allowed at the same rate the customer was charged, shown as a credit on Form 1 and also in Form 96. After entries have been made the redeemed coupons should be destroyed with the coupon returns.

Coupon Returns.

The coupon returns of the previous day, which were placed in envelopes, should be recounted and if any errors are found, the amount of the returns shown on Form 59-B should be corrected. The Star coupons should be returned to their respective envelopes for entry on Form 107 and all other coupons returned may be destroyed.

Coupon Inventory.

An inventory of coupon books should be taken at least once each year, at which time all the books on hand should be carefully counted. A list should be made showing the number of books of each series on hand, and the total pounds of coupons contained therein. Add to this total the total in pounds of any books purchased during the succeeding year. At the time of the next inventory, subtract from the gross total the amount of the coupon sales of the year. The remainder should be the contents in pounds of coupon books then in stock. In addition to this, the coupon receipts, which are filed numerically under the different series, should be inventoried and a report made of any missing receipts.

CHAPTER SEVEN.

SYSTEM FOR KEEPING CUSTOMERS ACCOUNTS.

Forms 1-2-4-5-6-7.

Customer's Account Cards.

Size of cards, 8 x 5 inches, the color denoting the method of serving.

Methods of serving:

Form 1—For coupon customers only. Color of card—Canary.

Form 2—For various weight customers only. Color of card—Green.

Form 4—For weekly regular order customers only. Color—Pink.

Form 5—For monthly regular order customers only. Color—White.

A separate card is to be provided for each customer.

These cards should be placed by routes in trays following the route guide (Form 6) and the cards of each street arranged numerically following their respective street guides (Form 7).

The street guides should be arranged alphabetically when streets are named, i. e., Euclid Ave. or Superior Ave., and numerically when streets are numbered, i. e., 10th Street or 71st Street.

Names and Initials of Customers.

The name, correctly spelled, and the customer's initials shall be entered on the card, the address, also the date the delivery of ice was commenced, the rate charged, and the place the bill is to be presented for payment, if not at the place of delivery.

When the clerk is unable to secure the correct name and address of a customer, it shall be the duty of the Superintendent to do so. The use of the city and telephone directories is advised for the verification of customer's initials and the spelling of names, or the correct address.

Change in Method of Serving Ice.

When a customer changes from one method of taking ice to another, the account is to be closed by transferring the balance due to the new card, noting the transfer of the account on both cards.

Class of Business.

Each card (excepting those of the domestic trade) shall be marked stating the business the customer is engaged in, such as "Grocer" "Florist," "Butcher," etc. Saloons are to be designated by marking the cards with a star.

Contracts for Ice.

When a customer has a contract for ice, the fact should be stated on the account card, showing the date of the expiration of such contract and the rate to be charged.

Consolidating or Splitting Routes.

When consolidating or splitting routes, the routes to be changed should be written and proven, and all the cards placed together following the new route guide.

Serving Janitors.

Cards of janitors receiving free ice shall be marked "Free Ice," but shall be charged half rate, listed monthly and the total amount charged to "General Expense."

Customers Stopped for Non-Payment.

The clerk will write on such customer's record card on the line following the last charge or credit—"Stopped for non-payment," entering the date and by whose order the service was discontinued. When recommencing, give the date and by whose order. All the above is to be written on the card in "Red Ink." A similar note is to be written in the driver's Order Book (Form 55) so as to notify the driver to either discontinue or recommence such customer, as the case may be.

Removals.

When a customer moves from one address to another, the account should be continued on the card in use and the card transferred to the new location. In such cases the new address should be entered on the card and a red line drawn through the former address. The date of removal should also be shown.

All removals should be entered in the Removal Book (Form 77) both the old and new addresses being shown.

Care should be taken that the route drivers affected are notified through the Order Book (Form 55) of the removal of the customer.

Immediate notice should also be given to the Collection Department of the customer's removal. If in error, a new account has been opened for a customer, either through change in the method of taking ice or on account of removal, mark the new card "No. 2" and the old card "No. 1." Then carry the balance from Card No. 1 to No. 2, making notations on the cards as follows:

Balance from Card No. 1.....\$.....should appear on No. 2.

Balance to Card No. 2.....\$.....should be shown on No. 1.

Keep both cards among the current accounts until the balance transferred to Card No. 2 has been paid, then file Card No. 1 with the closed accounts.

Transferring Balances.

When transferring balances from one side of a card to the other, audit the complete side and transfer the balance to the first line on the reverse side, and enter the first charge on the second line. The first credit should be placed on the same line as the last balance shown. Enter on the filled side of the card "balance to the other side" making the entry "balance from the other side" showing the balance carried forward on both sides of the card.

Closed Accounts.

At the close of the busy season, closed accounts should be audited and then filed numerically, following their respective street guides, without reference to routes or Foreman districts.

The cards of customers who have discontinued taking ice should not be removed from the current accounts until the account is paid in full.

Lost Accounts.

All uncollectable accounts are so termed, and are kept among the current accounts until the end of the fiscal year, when they should be taken from the open accounts and stamped "Lost Account," and date they were charged off, and should then be filed separately for reference. These cards should be filed alphabetically according to names, as such customers move about frequently and their cards can be more readily found than if filed according to addresses.

Auditing Accounts.

Account cards should be audited as often as necessary, the frequency of the audit depending upon the accuracy of the clerk's work. By subtracting the total credits from the total debits, the result should equal the last balance.

Debits and Credits.

Charges to customer's account cards shall be obtained from the following sources only:

To Form 1—Coupon customers—from Form 68.

To Form 2—Various weight customers—from Forms 49-53-62.

To Form 4—Weekly regular order customers—from Form 55 and 57.

To Form 5—Monthly regular order customers—from Form 55 and 57.

When entering a charge on either Forms 1-2-4 or 5, add the amount of the charge to the previous balance, if any is due, and enter the total in the balance column.

Posting Credits.

Credits are to be posted in "Red Ink," showing the date of payment.

Credits can be obtained from the following sources only:

Office collection sheet Form 74.

Collector's collection sheets Form 74.

Redeemed Book Form 96. (See examples.)

When posting, the source of the credit shall be shown on the customer's cards as follows:

Office collections shall be marked "O." Redeemed coupons shall be marked "R."

Collector's collections shall be marked "C." Discounts shall be marked "D."

Credits must be posted opposite the last balance only. In case of two or more payments being made on a coupon account, before another charge is entered, use a line for each credit and enter the next charge on the line below the last credit. In case of more than one credit during a month for a regular order monthly interline the second credit. In posting credits check the item posted, but not until it has been entered on the customer's record card.

Each clerk will be furnished by the Chief Clerk with a number to be used (instead of a check mark). This is for the purpose of placing the responsibility for clerical errors.

The clerk shall remove only one card at a time to work on, replacing the same before another is removed. For no cause whatever should a card be permitted to leave the office.

New Bills.

Exercise great care to issue bills of neat and business-like appearance. Chief Clerks can by glancing at several bills daily, and by calling the attention of clerks to any existing carelessness, greatly improve the general appearance of the bills issued.

"Star" Bills.

Bills of all "star" customers shall be handed to the Superintendent for distribution to the Foremen; all others, given daily to the person in charge of the Collection Department.

Coupon Bills.

Bills for coupon books shall be issued on the day following the sale of the same. (See explanation of Form 16.)

Weekly Bills.

Should be prepared on Saturday of each week for all ice delivered up to and including Friday. (See explanation of Forms 17 and 18.)

Monthly Bills.

Bills of monthly customers should be headed during the month in order to complete the bills promptly on or after the first. File such bills with the customer's account cards until the first of the month. (See explanation of Form 18.)

Mail Bills.

All "Mail" bills shall be mailed from the Collection Department. The word "Mail" shall appear on all such bills, also the business address, if not to be mailed to the address at which ice is delivered.

All bills to be collected at an address other than the residence shall be so marked.

Balances of Previous Years.

Customers still owing a balance of some previous year shall have such amount shown on the bill as 1908 balance, or whatever year it may be.

Bill for Special Delivery.

When a "Special Delivery" is made to any person not a regular or coupon customer the ticket signed by the customer (Form 49) shall be pinned to the bill and such ice billed upon the day following the delivery. The customer should, in such cases, be informed that future deliveries will be made by the coupon system only.

Overpaid Accounts.

An itemized bill should be issued immediately when a credit is received, the posting of which causes an account to be overpaid, and should show all the charges and credits for the year. All the debits and credits should, however, be verified before referring the matter to the customer.

Errors.

Neither permit one clerk to correct the errors of another, nor do so yourself. Insist upon the clerks making their own corrections.

Bills Left With the Customer.

The collector may, when requested to do so, leave the bill with the customer. He shall, however, make notation of the left bill in the Order Book (Form 55). In this event another bill will be prepared by the clerk marked "Duplicate" and given to the collector.

Partial Payments.

Bills shall be issued against all customers who have made partial payments of their accounts, all such bills to be marked P. P. (meaning partial payment). A rubber stamp should be provided for this purpose. Clerks when posting credits should place a check mark on the collection sheets (Form 74) opposite the name of each customer who has made a partial payment of the account. The clerk will obtain in this way a list of the bills to be prepared for this reason.

CHAPTER EIGHT

FORMS AND THEIR USES

All of the forms shown hereinafter would only be required by a company harvesting its own natural ice, also producing some by machine and delivering its product to all classes of trade, including the selling of it for cash at the platform.

A company that does not serve the so-called "regular order" or office trade will not require Forms 4-5-18.

A company that does not operate an ice machine can eliminate Form 43.

A company that does not harvest natural ice can eliminate Forms 44 and 45.

A company that does not sell ice for cash at the platform would not require Forms 32-33-34-34½, and possibly Form 35.

A company operating a small number of wagons may postpone the use of several of the forms until the advisability of using them arises, i. e., Forms 12-38-37-39-54-58-64-72-75-77-82-83.

These Ready Made Accounting Forms will be supplied in any quantity desired and at prices more moderate, than if ordered from your local printer.

Form No.	FORM NAME.	Per 100	Per 1,000
1	"Coupon" Customer's Account Card.....	\$.60	\$4.00
2	"Various Weight" Customer's Acct. Card.	.60	4.50
4	"Regular Order" Customer's Account Card (weekly) .....	.80	6.50
5	"Regular Order" Customer's Account Card (monthly) .....	.80	6.00
6	Route Guide .....per dozen, 25c.	1.25	....
7	Street Guide	1.00	8.50
10	Guide Card for Coupon Receipts .....	.60	5.00
11	Credit Record Card .....	.50	3.00
31	Telephone Card .....	.50	3.50
37	Collector's Weekly Report .....	.40	2.50
38	Foreman's Weekly Statement	1.25	10.00
39	Explanation of Discount .....	.40	2.50
42	Daily Report	1.25	8.50
43	Engineer's Daily Report	1.00	7.00
53	Driver's Report Card	1.25	9.00
55	Driver's Order Book, Per dozen, \$1.00.		
56	Statement of Sales, Earnings and Expenses	1.25	....
57	Foreman's Proof-sheet		\$.50
58	Delinquent Account Record .....		.50
59	Route Book, etc., etc., per dozen, 40c.		3.00
60	Statement of Sales and Shrinkage.....		1.25
61	Scale Book, \$1.50 each.		
62	Output Book, \$.45 each.		
65	Record of Driver's Sales and Shrinkage, \$2.50 each.		
66	Time Book, \$1.50 each.		
68	Coupon Sales Book, \$1.25 each.		
70	Summary Book, 40c. each.		
74	Collection Sheets		5.00
76	Receipt for Coupon Book Receipt .....		.25
77	Removal Book .....		.75
85	Complaint Memorandum .....		.50
88	Superintendent's Comparative Report		1.25
95	Record of Coupon Books Issued .....		.50
98	Record of Coupons Received.....		.50
107	Star Customer's Record		1.00
	Driver's Pouches, 50c each; \$5.00 per dozen		7.50

Information regarding the number of copies of Forms that will be needed, prices of Forms not included in the above list, also prices for quantities in excess of those quoted will be furnished upon application. The prices quoted do not include carrier charges and are subject to change without notice.

Address all communications to

J. M. BLUHM, Cleveland, Ohio

FORM 1.

Form 1

Coupon Customers Account Card.

This form is used for the purpose of keeping the coupon customers accounts. Charges are to be made from the Coupon Sales Book only (Form 68). Each book is to be charged and billed the day following its sale, entry on the card showing the date of sale, number and series of book and amount charged for the book. After the charge is made, the total balance due shall be entered in the balance column on the same line as the charge for the last book. Credits are obtained from Forms 74-96.

FORM 2.

Form 2.

Various Weight Customers Account Card.

This form is used for the purpose of keeping the various weight customers accounts. Charges to these cards are obtained from Forms 49-53-62. The weight of ice sold to a customer is to be entered opposite the date under the heading showing the month of delivery. Bills of these accounts are to be issued either weekly or monthly, as is considered advisable. The amount of ice delivered shall be totaled each week or month as shown by the card and entry made in spaces provided, showing date of ending of week or month, weight of ice delivered, the amount charged for it and the total balance to date. Credits are obtained from Form 74 only.

FORM 4

Form 4.

Regular Order Customers Account Card (Weekly).

This card is used for the keeping of the accounts of the weekly regular order customers, i. e., those desiring ice in small quantities such as 10, 15 or 20 pounds daily. Cards are ruled on both sides showing all the months of the year and a space is provided for each week. Accounts are opened on these cards when the commencing of a customer is reported in the driver's Order Book (Form 55) or on the Foreman's Proof-sheet (Form 57). When commencing a customer the driver should report the amount of ice ordered and the number of deliveries desired per week by the customer. In example of this form, the customer ordered 20 pounds daily (except Sundays) and is entered on the card as 6-20, price shown as 48c per week. Such customers are then charged with the amount ordered until a change of order is reported. Charges on these cards are computed and entered each week. The only information necessary for the driver to furnish is the commencing, stopping, a change in the amount taken by such customers or any extra or less ice delivered. Credits are posted from Form 74 only.

FORM 5.

NAME L. L. Buster
ADDRESS 1642 Williamson
COLLECT AT

Form 5.

Regular Order Customers Account Card (Monthly)

This form is used for the keeping of the monthly regular order customers accounts, i. e., those customers desiring small quantities of ice such as 10, 15 or 20 pounds at a delivery, principally office trade. The method of accounting for this form is the same as Form 4 with this exception that Form 4 is billed weekly and Form 5 monthly.

FORM 8.

ROUTE No. 16

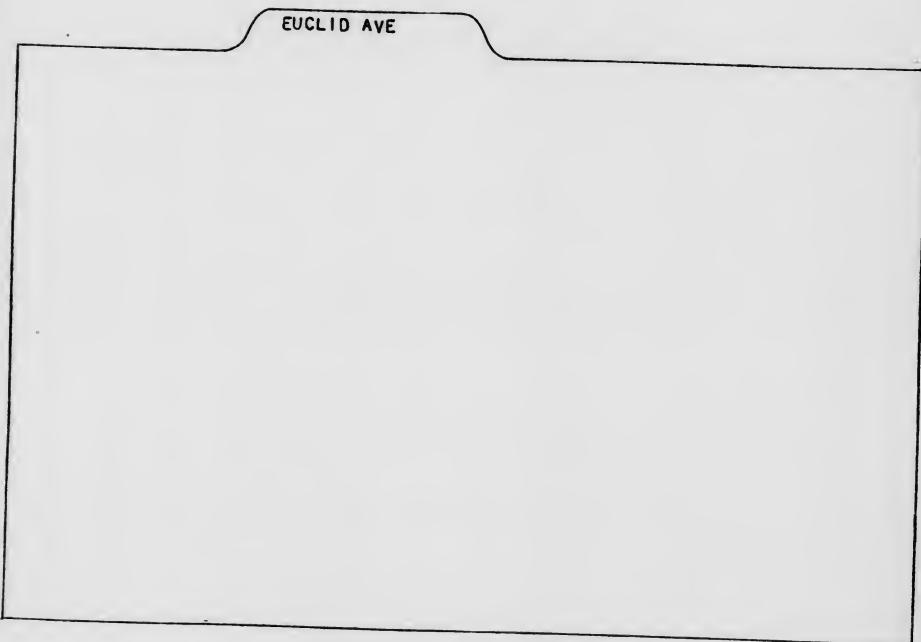
Form 6.

Route Guide.

This form is used for the purpose of separating the account cards of one route from another. All the cards of each route follow their respective route guide.

An entry should be made on this form each time the route is written (Form 59) showing the date it was written, the date proven and the number of questions made when proving the route (Form 57). The name of the Foreman who wrote the route and the initials of the clerk who proved it should be shown. The date of the return of the proof sheet by the Foreman should also be noted in the space provided for the purpose.

FORM 7.

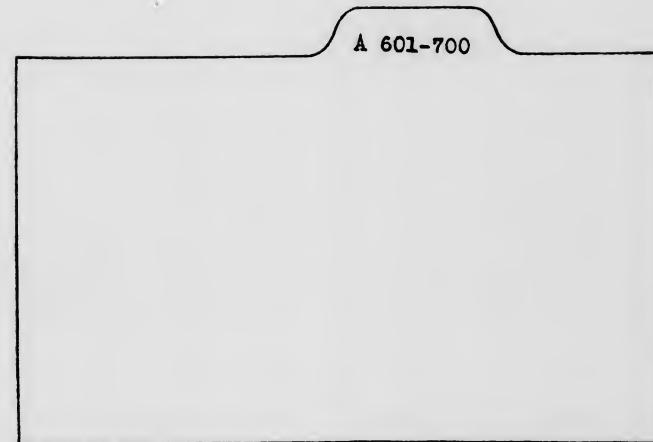


Form 7.

Street Guide.

This form is used as a guide card for the customer's account cards. One card is used for each street upon which a route is operated.

FORM 10.



Form 10.

Guide Card for Coupon Receipts.

This form is to be used to assist in easily locating receipts. One card is to separate each one hundred receipts, each card marked, showing series and numbers of the receipts following it.

First card is to be marked "Series 'A'"—1 to 100," and is to be followed by all coupon receipts marked "Series A," between the numbers indicated on the guide card.

Use separate filing boxes for each "Series" of the coupon books in use.

FORM 11.

Form 11.

Credit Record Card.

This form is used for the purpose of keeping a record of the customers who are not entitled to credit and of those entitled to a limited amount only.

This record is kept for the information of the person in charge of the collections. The cards are kept in alphabetical order as to customer's names and a separate card is made out for each customer on whose account the company suffered a loss and for each one entitled to limited credit only. The name, the address at which the ice was delivered and all subsequent addresses that can be ascertained should be entered on the card, also the amount due the company and any other information considered of value.

A card should also be prepared for each customer to whom service was discontinued on account of non-payment of a current account; the date service was stopped and the amount due the company should be entered on the card. Also the date if service was afterwards recommenced and the amount of any collections made.

When bills of new customers are issued, they will be marked "New" and the cards should be examined for the previous record of all such customers, it being assumed that all customers are entitled to credit if there is no card among the records.

FORM 12.

THE CITY ICE DELIVERY CO.		CLEVELAND, O. <i>7/22 1908</i>	
908 NEW ENGLAND BUILDING			
CLEVELAND, O.		DR.	
TO	<i>J. L. Butler</i>		
ADDRESS	3406 Prospect STREET		
RET. COUPON SER.	<i>D</i>	NO.	<i>13777</i>
SOLD FOR \$	<i>3.80</i>	WT.	<i>1000</i> LBS.
COUPONS USED	<i>600</i>		
COUPONS REDEEMED	<i>400</i>		
APPROVED:	<i>M. L.</i>		
RECEIVED PAYMENT IN FULL FOR ABOVE ACCOUNT <i>J. L. Butler</i>			

Form 12.

Receipt for Cash Refunded.

This form is to be used for the purpose of securing a signed receipt from a customer to whom cash has been refunded for unused coupons.

The name and address of the customer, the number and series of the book returned, the amount of coupons used, the amount unused, and the amount of money refunded should be entered on the receipt.

The name and address of the customer should be entered on Form 74 and the amount deducted from the collections of the day. Entry is to be made in red ink and the amount charged to the customer's account.

An entry should also be made in the Redeemed Book (Form 96) and the customer credited with the amount of the returned coupons.

FORM 16.

STA. <u>3</u>	ROUTE _____	CLEVELAND, O. <u>7/22, 1908</u>			
<u>J. Weber</u>		No. <u>649 Superior</u>			
BOUGHT OF THE CITY ICE DELIVERY CO.					
MANUFACTURERS AND DISTRIBUTORS OF					
PURE CRYSTAL ICE					
PRINCIPAL OFFICE 505 NEW ENGLAND BLDG.	BELL AND CUVABOGA PHONES				
FOLIO	DATE	COUPON NO.	SERIES	WEIGHT	AMOUNT
-	<u>7/22</u>	<u>16743</u>	<u>5</u>	<u>200.0</u>	<u>.50.0</u>
-					<u>75.0</u>
-					<u>125.0</u>
<i>Bal.</i>					
DATE <u>190</u>			RECEIVED PAYMENT, THE CITY ICE DELIVERY CO.		
			PER _____		

Form 16.

Coupon Customers Billhead.

This form is to be used for the purpose of preparing a bill for each coupon book sold. Shall be prepared on the day following the sale of the book (from Form 1) and shall show the name and address of the customer, date of billing and date of sale, number and series of the book, the number of pounds the book represents, and the amount charged for the same, the previous balance, if any, and the total amount due. Shall also show the place of collection, if not at the place where the ice is delivered.

Each bill should be prepared immediately after the charge has been entered on the customer's account card.

FORM 17.

STA. <u>3</u>	CLEVELAND, O. <u>7/24, 1908</u>		
<u>Mrs. Jones Daisy Lee</u>			
No. <u>1672 Merriville</u>			
BOUGHT OF THE CITY ICE DELIVERY CO.			
MANUFACTURERS AND DISTRIBUTORS OF			
PRINCIPAL OFFICE 510 WILLIAMSON BLDG.	BELL AND CUVABOGA PHONES		
Folio	LBS. ICE COMMENCING <u>7/18</u>	ENDING <u>7/24 @ 12 1/2</u>	<u>8 17 58</u>
-			
-			
-			
PAID <u>190</u> THE CITY ICE DELIVERY CO.			PER _____

Form 17.

Various Weight Customers Billhead.

This form is to be used for the purpose of preparing bills for the various weight customers. Bills are to be made out either weekly or monthly as may be required. Weekly bills shall be prepared on Saturday and show the name and address of the customer, the date the bill was issued, amount of ice delivered up to and including Friday of that week, the amount of the charge for the same, the previous balance, if any, and the total amount due. Weights may be entered on the reverse side of the bill when necessary. Monthly bills should be issued on the first day of the month and should be prepared in the same manner as the weekly bills, showing the ice delivered for the entire month and the amount due for the same. These bills should be headed during the month and placed with the account cards in order that the work may be completed promptly on or soon after the first of the month.

Bills shall also show the place of collection, if not at the place where the ice is delivered.

FORM 18.

STA. <u>3</u>	CLEVELAND, O.	<u>7/24</u>	<u>1908</u>
MR. <u>J. H. Landen</u>	NO. <u>416 The Ellington</u>		
BOUGHT OF THE CITY ICE DELIVERY CO.			
PRINCIPAL OFFICE 806 NEW ENGLAND BUILDING		MANUFACTURERS AND DISTRIBUTORS OF PURE CRYSTAL ICE	
Folio	<u>20</u>	LBS. ICE <u>6</u>	TIMES PER WEEK AT <u>48</u> CTS. PER WEEK
COMMENCING	<u>7/18</u>	ENDING <u>7/24</u>	<u>48</u>
		<u>Bal.</u>	<u>120</u>
			<u>168</u>
PAID	190	THE CITY ICE DELIVERY CO.	
		PER	

Form 18.

Regular Order Customers Billhead

This form is to be used for the purpose of preparing a bill for regular order customers. Bills are to be made out either weekly or monthly as may be required. Weekly bills shall be prepared on Saturday of each week and monthly bills on the first of the month, and shall show the name and address of the customer, date the bill was issued, the number of deliveries made during the week, the amount of ice delivered, the rate per week, amount of the charge, extra or less ice if any, previous balance if any, and the total amount due. If a change is made in the amount of ice delivered, the bill should show both the present and previous order, the date of change and the amount due for each order, also the total amount due.

The bill should also show the place of collection if not at the place where the ice is delivered.

FORM 31.

Form 31.

Telephone Card.

This card is used for the purpose of entering thereon all orders for ice received by telephone, or otherwise.

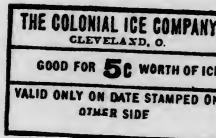
One card is used for each driver and special delivery man.

The cards are to be conveniently placed near the telephone and a separate hook provided for each card.

The clerk should check the orders as soon as they have been given to the driver. Before completion of the order book work, the clerk should note in each driver's order book the address of the customers to whom a special delivery was made.

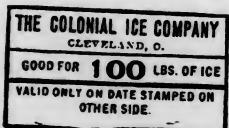
FORM 32.

Five-cent (cash) tickets.



FORM 34.

100-lb. (cash) tickets.



These tickets are to be used for all cash sales at the station of 200-lbs. or less. Form 32 (Blue) ticket is used for 5 cents worth of ice; No. 33 (White) for 50-lbs.; No. 34 (Red) for 100-lbs.; No. 34½ (Yellow) for 200-lbs.

These tickets must be sold only by the clerk in charge of the scale and will be taken up by the platform man in exchange for ice and placed in a locked box kept on the platform for that purpose. Each ticket should be stamped on the reverse side showing the date of sale; and the tickets are valid only on that day. Tickets received at the platform will be collected each evening and returned to the Chief Clerk who will count them, reporting shortage, if any, to the Superintendent for investigation.

For all sales in excess of 200-lbs., the wagon of the purchaser is to be weighed both in and out and the weights entered upon Form 61. If ice is sold for cash, entry is to be made on Form 35, showing the weight of the ice and the amount of cash received.

If sale is made on account, entry shall be made on Forms 61-51-62.

These tickets can be obtained at a very reasonable price conveniently arranged in rolls containing 1,000 or 2,000 tickets.

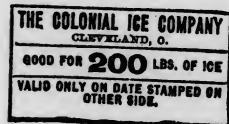
FORM 33.

50-lb. (cash) tickets.



FORM 34½

200-lb. (cash) tickets.



Form 35.

Numbered Slips for Cash Register.

The cash register is used to provide a convenient method of recording the cash received from all sources. The total shown by the cash register sheet should be the total of all the money received at the station.

At the close of business a summary of the day's receipts appearing on the duplicate slip should be prepared showing the sales by tickets, etc., as explained in the "Sales at Station" of Form 62 and as shown by the example. Exercise great care to have the charges on the duplicate sheet perfectly legible.

FORM 35.				
7/1-01				
722	Cash	2000	2.50	
723	Cash	2000	2.50	
724	Cash	800	1.00	
725	Lath collection	114.50		
726	J. Phelps collection	92.63		
727	R. Craine collection	162.70		
728	Sold old iron, plant	4.00		
729	179.62 - 179.82 21 tickets	420	1.05	
730	330.9 - 335.0 42 tickets	2100	420	
731	199.3 - 199.9 7 tickets	700	1.05	
732	86.15 - 86.28 14 tickets	2800	420	
				4390.33

Summary to Cash Book

Ice Cash Sales	16.50
Lath & Lath	114.50
" J. Phelps	92.63
" R. Craine	162.70

Sunday Sales Old Iron and Metal	4.00
	390.33
	C. 13.
	80

FORM 36.

CASH MEMORANDUM	
STATION NO. <u>3</u>	DATE <u>7/29 1908</u>
Received of The City Ice Delivery Co.	
FOR <u>Gas-tickets</u>	<u>8.50</u>
SIGNED	<u>M. G.</u>

Form 36.

Cash Memorandum.

This form is used for the purpose of securing a receipt or memorandum of cash payments of small amounts for which no invoice or statement is received. It includes advertising expense, carfare, and other incidental expense items. Is also used as a temporary receipt for any advances made on the payroll, when it is advisable to make them.

FORM 37.

COLLECTOR'S WEEKLY REPORT										
THE CITY ICE DELIVERY CO.										
STATION	2	COLLECTOR	<i>R. R. Carroll</i>	DISTRICT	<i>A</i>					
DAY	1908 Date	STA.	TIME	FOLIO	No. of Coll.	AMOUNT	DISCOUNT	CAR FARE		
MONDAY	<u>8/16</u>	<u>3</u>	<u>1</u>	<u>373</u>	<u>39</u>	<u>154.16</u>	<u>- -</u>	<u>10</u>		
TUESDAY										
WEDNESDAY										
THURSDAY										
FRIDAY										
SATURDAY										
WEEKLY TOTALS										

Form 37.

Collector's Weekly Report.

This form is used by the collector on which to furnish a daily report of the work performed by him. It shall be filled out daily by each collector and handed to the Creditman each night. All amounts entered shall be footed up at the end of the week, showing the totals for the week. The number of collections made, the amount collected, the total of the discounts allowed and the folio of the sheet on which his collections appear should be entered.

This form furnishes part of the information necessary for the comparative report of the Credit Department (Form 75).

THE COLONIAL ICE COMPANY
 FOREMAN'S NAME A. H. Laufley

FOREMAN'S WEEKLY STATEMENT
 STATION 7

FOREMAN'S NAME

Wk Ending	July 27-1919	WITH DRIVER	Old Ten Write Book	No. of Customers Taken	New Customers Taken	No. of Collections	Amount	Gumout	Expense of Collection	Was Route Broken This Day	How Many Cars Required This Day	What is Driver's General Commission
Monday		M. Hinkley	Chased free	—	237	—	—	—	—	—	5	Good
Tuesday			6 Chases	—	179	—	—	—	—	—	2	Good
Wednesday			6 Chases	—	210	—	—	—	—	—	8	Good
Thursday			Collecting	—	—	—	37	123.60	—	6.18	—	
Friday			"	—	—	—	34	69.01	—	3.45	—	
Saturday			At Station During Church	—	—	—	—	—	—	—	—	
Sunday			"	—	—	—	—	—	—	—	—	
				3	—	—	61	192.66	—	9.63	—	15

-48-

Form 38.

Foreman's Weekly Report.

This form is used for the purpose of entering thereon a daily and weekly report of the duties performed by each Foreman. The required information is to be filled in daily by each Foreman, and on the reverse side an accurate record kept of the "time" of all employees under his supervision. All amounts inserted shall be totaled at the end of the week and the report given to the clerk, who will enter all "time" shown in the Time Book (Form 66). It will then be handed to the Superintendent for his information.

FORM 38.

THE COLONIAL ICE CO.

WEEK ENDING Jury 27th 1908

FOREMEN ARE REQUIRED TO RETURN WEEKLY ON THIS REPORT THE NAME AND THE
TIME MADE BY THE DIFFERENT DRIVERS AND HELPERS UNDER
THEIR CHARGE, ALSO THEIR OWN TIME

A. N. LaFleley FOREMAN IN CHARGE, ALSO THEIR OWN TIME STATION 7

REMARKS

FORM 39.

Form 39.

Explanation of Discount.

These are used by Collectors and Foremen on which to report all discounts or allowances made to customers. The name and address of the customer, amount of the discount, date the discount was made, name of the Collector or Foreman, shall appear thereon.

Should also be used for the purpose of reporting the amount of the Foreman's advertising expense.

The page of the cash book showing the entry should be shown on each slip. After approval by the Creditman and Superintendent it shall be filed by the clerk for future reference.

The page of the cash book showing the entry should be:

After approval by the Creditman and Superintendent it shall be filed by the clerk for reference.

- 50 -

FORM 40.

Our purpose is to supply the consumer with a product absolutely pure and healthful

SCHEDULE OF PRICES

OFFICE TRADE

12 lbs. Each Delivery (Water Coolers only)	-	-	-	6c
15 lbs. Each Delivery	-	-	-	7c
20 lbs. Each Delivery	-	-	-	8c
25 lbs. and over 38c per cwt.				

Note—Deliverymen are not permitted to make collections or to sell ice for cash.

Form 40.

Business Card and Price List.

These are used by all employees required to do street work, or soliciting. Each driver and Foreman shall be supplied with these cards during the Spring and early Summer.

FORM 40.

PUNCTUALITY OUR MOTTO

**MORE ICE
LESS COST**

CIENTIFIC BUSINESS METHODS

Peoples Ice Company

SCHEDULE OF PRICES

DOMESTIC TRADE

DOMESTIC TRADE	
250 lb. Coupon Books	\$.95
500 lb. Coupon Books	1.90
1000 lb. Coupon Books	3.80

NOTE—Deliverymen are not permitted to make collections or to sell ice for cash.

787 Spring Street

FORM 42.

THE PEOPLES ICE CO.

DAILY STATION REPORT

Station 3

Day Wednesday Date July 22nd 1908

Route	Foreman	Driver	Ice Charged	Short	Over	No. of Customer.	Driver	Helper	Time Out	Time In	Horses
1	W. Luth	S. Smith	2350.0			220	12+	229	171	4:30	2:10
2		N. Cooper	870.0			105	160	229		4:45	3-
3		R. Snyder	1870.0			165	170	229	171	4:15	1:30
		Special									2
Trucks	Booth		1220.0								
	Shanahan		60.00								
	Lake Shore		1220.0								
	16742 N.Y.C. N.Y. & St. L.		240.0								
Dealers	Gulf		440.0								
	W. Karpus		160.0								
	C. Charles		200.0								
Station	Jones Dairy		160.0								
	Buckley		380.0								
	cash sales		1082.0								
	Sta. Coupons		50								
TOTALS			109360	490	4054	687	347				8

For reverse side and description of this form, see pages 53 and 54.

FORM 42.

THE PEOPLES ICE CO.

DAILY REPORT.

STATION 3

Day Wednesday Date July 22nd 1908

ICE STATEMENT

DEBIT	CREDIT
Sales by Routes,	5.1.6.9.0..... Lbs.
" by Trucks,	3.3.4.0.0..... "
" to Dealers,	8.0.0.0..... "
" at Station,	1.6.2.7.0..... "
" by Car,	"
Total Sales,	1.0.9.3.6.0..... "
Station.....	"
.....	"
.....	"
Station... 3 ... Ice House,	16.7.2.0.0
Total, - - -	2.7.6.5.6.0
	Total, - - -

DELIVERY EXPENSE

No.

CAR NO.	INITIAL	CONTENTS	FROM
3.9.1.9	73. t. 0	Ice	J. S. Becker Dover
1.6.1.6	N.Y.C.	"	
4.0.0.			
3.4.2.			
2.0.0.			
1.7.5.			
3.3.5.			
2.6.0.3.			
10.			
5			

COUPON ACCT

Sales,	2.4.5.0.0..... Lbs.
Returns,	3.1.9.0.0..... "
Redeemed,	1.2.5..... "

REMARKS

3.9.1.9 73. t. 0 Received this car today. Has been on the road five days and was in very bad condition. Will not realize over ten tons from it.

Form 42.

Daily Report.

This form is used for the purpose of preparing a complete statement of the business of each day, and shall be prepared by the clerk each morning showing the results of the previous day.

1st.—The names of all the drivers and their route numbers shall be entered on the report following their Foreman's name, and the following information: the amount of ice charged to each driver, the amount he was over or short, the number of customers he is serving, the wages of the driver, the wages of the helper if one is employed, whether he is driving one or two horses, the time he left the station with his first load of ice and the time he returned from serving his regular route. (From Forms 65-66-38.)

2nd.—Enter all other sales as shown by the Output Book (Form 62) and show the totals in the spaces provided.

3rd.—On the reverse side of the report enter the number of employees and their wages and separate according to their occupation and show the totals as shown on the example of this form.

4th.—The total number of horses at the station and the number of wagons in service should also be shown.

5th.—Space is also provided for the entering of the cars of ice, coal, feed, etc., received (Form 64) and the total amount of coupon books sold as represented in pounds (Form 68), also the total of the coupons redeemed (Form 96) and returned (Form 59B).

6th.—“The Ice Statement” is prepared as follows:

On the debit side enter the total sales in the spaces provided and then on the credit side of the report credit the ice house with this amount and any ice transferred to other stations.

On the credit side of the report enter the amount received from any other companies showing the names of each, the amount produced by the machine (Form 43), and amount from other stations if more than one is operated, then charge the ice house with the total received from all sources. The total of the debit side and the total of the credit side should then be equal.

All ice received from other stations or companies should be checked daily when it can be done conveniently, and also checked with Form 70 when the bill is presented.

Upon completion of the daily report, the totals should be entered in the Summary Book (Form 70) under the proper headings. (See example of Form 70.)

Form 43.

The Engineer's Daily Report.

This form is used for the purpose of preparing a daily report of the Manufacturing Department and is for the Superintendent's and Bookkeeper's information.

The amount of ice produced as shown by the report should be computed by the clerk, then entered upon Form 42 and Form 70, and after securing the approval of the Superintendent, as shown by his signature on the report, it should be filed for future reference. The report should be prepared each morning by the engineer in charge of the plant, and, upon completion, handed to the clerk.

Form 44.

Daily Harvesting Report.

This form is used by the Foreman in charge of the harvesting of ice for the purpose of keeping the Office Department informed of the field operations.

The payrolls or time sheets, when forwarded to the office for payment, should be checked against the totals shown by these daily reports.

Form 45.

Foreman's Daily Report of Ice Shipments.

This form is used by the “House Foreman,” who is in charge of the ice house or shipments and is for the purpose of keeping the Delivery and Office Departments informed of the shipments of ice and the costs of loading, etc., etc.

The payrolls or time sheets, when forwarded to the office for payment, should be checked against the totals shown by the daily reports.

Examples of these forms shown on pages 55, 56 and 57.

FORM 43.

PRODUCTION
THE COLONIAL ICE CO.

Cleveland, O. 7-22-1908

Station No. 3

ENGINEER'S DAILY REPORT.

	Noon	Midnight		Noon	Midnight
Ammonia High Pressure.....	1.5.5	1.5.5	Brine Temperature.....	1.3	1.4
Ammonia Low Pressure.....	2.0	2.0	Outside Temperature.....	5.8	4.8
Engine Revolutions.....	5.8	5.8	Temp. Water off Tower.....	7.2	7.0

OUTPUT.

No. of Blocks—Day...2,000, Night...2,000, Total...4,000, @ .40 lbs. 8.0 tons..... lbs.

No. of Blocks—Day..... Night..... Total..... @ lbs. tons. lbs.

Quality—1st Grade. ✓ 2nd Grade..... Total..... .80 tons..... lbs.

COST LABOR.

LABOR.	No. Men	Rate	Amount	Total
Engineers.....	<u>2</u>	<u>3.50</u>	<u>6.25</u>	
Oilers.....	<u>2</u>	<u>2.25</u>	<u>4.50</u>	
Firermen.....	<u>2</u>	<u>2.25</u>	<u>4.50</u>	
Tankmen.....	<u>2</u>	<u>2.25</u>	<u>4.50</u>	
Storage House Men.....				
Extra Laborers.....	<u>2</u>	<u>2.00</u>	<u>4.00</u>	
Total,	<u>10</u>		<u>23.75</u>	

SUPPLIES.

FUEL. Coal..... tons. Natural Gas. 2,500 cu. ft.

LIGHT. Electricity..... ft. Nat. Gas..... ft.

WATER. 6,000 cu. ft.

REMARKS. (If any part of the apparatus is cut out of service, state reason and from what time, to what time. Also, if you have strengthened salt brine, or put ammonia into machine, state amount.)

Shut down two hours to fresh ammonia rock.

SUPPLIES WANTED.

2. Dams of Ammonia.

R. S. Brown..... Engineer.

FORM 44.

The Inter-State Ice Company
DAILY HARVESTING REPORT

Location. Dover Bay Tem. 6 A. M. 2.0 Date Jan. 1-09

WEATHER:	Clear. <u>Yes</u>	Thickness <u>1 1/2</u> + 12
	Cloudy <u>No</u>	Water on top <u>No</u>
	Rain <u>No</u>	Snow on top <u>Yes</u>
	Snow <u>No</u>	Snow frozen <u>No</u>
	Sun injuring ice or not <u>No</u>	Wet or dry <u>Dry</u>

Cars loaded. 12 Tons. 3.98

Quantity of ice stored. 8.40 tons or 15 feet

NUMBER OF FEET IN EACH HOUSE:	1 <u>16 ft</u>	6 <u>11 ft</u>
	2 <u>15 ft</u>	7 <u>—</u>
	3 <u>15 ft</u>	8 <u>—</u>
	4 <u>13 ft</u>	9 <u>—</u>
	5 <u>11 ft</u>	10 <u>—</u>

Thickness 1 1/2 + 12
Quality of ice harvested this day: Hard or soft Hard

Did you plane any crust from it? Yes
If so, how much? Two inches

How does elevator work? Fair

How many men employed at ice harvesting? 5 Total wages \$103.00

How many horses have you? 8 Total wages \$2.00

Engine Per day 5.00
Total day expense 1.20.00

How many sick or injured, if any? None

Accidents None

REMARKS: (Note anything needed to advance your interests)

Less men now required for tomorrow.

Foreman's Signature *E. Graft*

FORM 45.

THE CITY ICE DELIVERY CO.

FOREMAN'S DAILY REPORT OF SHIPMENT OF ICE.

LOCATION Douglas Bay, DATE July 20 - 1908How much ice did you load this day? Cars 3 Tons 7.5
How much ice did you ship this day? Cars 3 Tons 7.5

Car No.	Consignee	Quality.
1. 2721 Reg. 4	Colonial Ice Co.	Good
2. 1383 M. P. O. T.	Station	Good
3. 13727 M. P. O. T.		Good
4.		
5.		
6.		
7.		
8.		
9.		
10.		

How many rooms did you take ice from? One.
 How was ice stored, edge or flat? Edge. Was ice well put up? Yes.
 If flat, was it found close together or kept apart? Closely together.
 How does this ice break out? O.K.. Does ice come out square? Yes.
 How thick is the ice that you are now working at? 11 inches.
 What is the quality, clear or white, hard or soft? Hard.
 Any weather streaks in ice? No.
 What part of house did you take this ice from? (Give room numbers, top, middle or bottom)
Middle. How much ice still in house? 9.50.0 tons.
 Is ice well covered? Yes. With what? Hay.
 How often do you go over all rooms to look at covering? Every week.
 Do you have trouble getting cars? No. Do you get good cars? Yes.
 Do you get good switching service? Fair. Do cars run large or small? Medium.
 Are your tools in good condition? Yes. Have you enough tools? Yes.
 Have you enough men? Yes. How many men have you working? 4.
 State average wages 1.75. Are they satisfied with conditions? Yes.
 Are you making any repairs? No. State how many and what kind
No repairs necessary at present.

How many men working at same? _____ Are roofs leaking? No.
 Does your house drain well? Yes.
 Accidents None.

FOREMAN J. Fetterman

FORM 49.

Rte 3
Cleveland, O. 7/22 - 1908

Received of THE COLONIAL ICE CO.

5.30.9 Lbs. Ice
Signed Southern Ohio Ice
Street 2056 Ontario
Delivered by Snyder

FORM 51.

7-24-1908

RECEIVED FROM Sta. 3
Jones Dairy Co.

The Colonial Ice Co.
2229 WOODHILL ROAD

24.00 Lbs. Ice
Address _____
Received by R. C. Jones

Form 49.

Receipts for Ice Delivered.

This form is to be used for the purpose of securing a receipt for each delivery made to a various weight customer. The tickets are handed to the clerk by the driver when he is making his daily report and are checked against the entries on Form 53, and entered on the customer's account cards (Form 2) the day following the delivery. Shall then be filed according to dates and route numbers and kept for reference. Should also be checked with the customer's cards once a month and tickets of the deliveries, which have been paid for, should be destroyed.

This form may also be used for "Special Deliveries," but when so used the signed ticket shall be pinned to the bill when issued.

It will be found to be quite convenient to have these tickets padded with about 25 in each pad.

Form 51.

Duplicate Receipts for Ice.

This form is to be used for the purpose of securing a receipt from a customer for ice when a carbon copy of the receipt is for any reason considered necessary. It should also be used at the station for all sales made "on account," the original to be given to the customer and the carbon copy to be left in the book.

All such sales to be entered daily in the Output Book (Form 62).

It should also be used for the purpose of securing a receipt for any ice furnished to drivers of other stations if the company is operating more than one plant or station.

A convenient arrangement is to have these tickets bound in book form, one hundred duplicate tickets in each book.

FORM 63.
Driver's Report Card.

Address	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
Billy Daffy & Co.	290	—	125	—	160	—	125	—	125	—	125	—	125	—	125	—	125	—	125	—	125	—	125	—	125	—	125	—	125	—	125	
Baldwin Blvd	125	—	110	—	175	—	125	—	125	—	125	—	125	—	125	—	125	—	125	—	125	—	125	—	125	—	125	—	125	—	125	
Grocer Blvd	125	/50	200	—	300	—	125	—	125	—	125	—	125	—	125	—	125	—	125	—	125	—	125	—	125	—	125	—	125	—	125	
Jewell	125	200	—	200	—	200	—	200	—	200	—	200	—	200	—	200	—	200	—	200	—	200	—	200	—	200	—	200	—	200	—	200

For descriptive matter, see page 61.

Form 63.

Driver's Report Card and Method of Making Report at the Close of the Day's Work.

This form is used for the purpose of recording the amounts delivered to the various weight customers on each driver's route. One card is to be used for each route and one line for each customer, the card showing the driver's route number, also the month and year.

A driver, when reporting, will first turn in his pouch, and it is the duty of the clerk to examine same—first, ascertain whether the total number of books and receipts contained corresponds with the number charged; second—that the coupon book receipts are marked with the proper route number; that the name and address are legible; third—that new customers are marked as such and the class of the customer is shown upon the receipts of new customers, i. e., Grocer, Druggist, etc.

While the clerk is examining the pouch, the driver should enter his charges against the various customers on the Report Card (Form 53) and hand to the clerk the receipts (Form 49) covering these charges, which should then be checked by the clerk.

The clerk should then count the coupons returned by the driver, note the amount on Form 59B and, after cancelling, place them in an envelope showing the route number, date and amount of coupons turned in.

To cancel the coupons returned a Triumph Punch may be used and two holes should be punched in each coupon. This is to prevent their being used a second time if any should be removed from the office before being destroyed.

Then take the driver's Order Book (Form 55) and read to him the orders which were entered therein by the clerk for service on the ensuing day and then ascertain whether they have received attention. If any have been neglected, report at once to the Superintendent, who will attend to the same. This completes the driver's report, but the clerk will now take the driver's Order Book (Form 55) and if the driver has made any entries see that they receive proper attention.

The clerk will enter all new coupon customers commenced that day in the Order Book. The clerk will also ascertain whether new various weight customers commenced in the Order Book have been charged with ice on the driver's report card (Form 53) and the clerk will fill out a various weight customer's account card (Form 2) for every customer who commenced taking various weights.

For every regular order customer commenced, either a weekly (Form 4) or a monthly (Form 5) regular order account card must be filled out. The clerk will check the Order Book, using the number check, as soon as the proper charge is made. All changes affecting regular order customers should be immediately entered on the customer's account cards (Form 4 or 5).

All changes affecting the allowance for regular orders, and the total number of customers, must be noted in the small book kept for this purpose (Form 59B). The changes in the driver's average book (Form 65) are to be made the following day from this book (Form 59B).

The Telephone Card (Form 31) should then be examined and all orders to be served the next day, or any notes requiring the driver's attention, should be entered in the Order Book (Form 55) and the book placed in the rack ready to be handed to the driver the next morning.

The Coupon Book receipts, after being examined as herein mentioned, should be returned to the pouch and be retained until the next morning for entry in the Sales Book (Form 68).

When taking a driver's report, the signature and address on each coupon receipt should be examined before the driver leaves the office, and if not plainly written, the correct name and address should be ascertained at once, and rewritten on the reverse side of the receipt.

The clerk will date with a "Dater" all coupon receipts turned in.

FORM 55.

Form 55.

(Driver's) Order Book.

An ordinary passbook, size 4 x 6 $\frac{3}{4}$ inches, is used for this purpose. The Order Book is used by the drivers and collectors to note therein all complaints and all information affecting the delivery service, office records, etc.

For further information regarding this form, see description in "System for the Protection of Migratory Birds," etc.

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FORM 56.

Statement of Sales, Earnings and Expenses for

1908

ICE DEPARTMENT		Av. per ton 1907	1908
SALES AND EARNINGS			
Wholesale Sales	tons		
Route and Station Sales	tons		
Total Sales	905 tons	451106	498 517
EXPENSES			
General Expense		12870	14 31
Labor Cost		94398	104 118
All Other Expense		37587	42 55
Total Delivery Cost		144855	160 204
Cost of Ice		193153	213 214
Grand Total Cost		338008	373 418
Net Gain for the month		113098	120 99
Net Gain to date 7 months		144076	
Same Time Last Year		67215	
Increase - - - - for 1908		76861	
Ice Sales during 7 months to date 1908	2777 tons		
Ice Sales during 7 months to date 1907	2439 tons		
Increase - - - - for 1908	338		
STATEMENT OF RESOURCES AND LIABILITIES			
RESOURCES		LIABILITIES	
Inventories	718471	Bills Payable	1000000
Good Will		Open Accounts Payable	192153
Ice Accounts Receivable	2851322	Capital Stock	6000000
Bills Receivable		Accrued Accounts Payable	
Sundry Accounts Receivable	50000	Loss and Gain	144076
Ice and Feed on Hand	13215		
Uniform Account	3650		
Cash on Hand and in Bank	122401	Surplus To 12-31-07	111850
Loss and Gain			
Total	11118059	Total	1148059

For descriptive matter, see page 64.

FORM 57.

The City Ice Delivery Company

Route No. 16 Proved 7-26-1908
Sta. No. 3 Clerk. R. S. L. Driver. W. Smith

Form 58.

Statement of Sales, Earnings and Expenses.

This form is used for the purpose of preparing in concise form a monthly statement of the sales, earnings and expenses of the company.

Space is also provided for the showing of the financial condition of the company.

All information necessary for the preparation of this report is obtained from the General Ledger of the company with the exception of the "averages" per ton which are computed after the insertion on the report of the results as shown by the Ledger.

The average or costs per ton should be carefully analyzed each month and compared with the costs as shown by the report for the corresponding month of the previous year with the object of making betterments in the comparisons of the results of each succeeding month.

The average temperature of the month should, however, receive some consideration, as it has considerable to do with the results obtained.

Particular attention should be given to the results if the price realized shows a decrease or if the cost of ice or the expenses show an increase, reasons ascertained for the poor showing, and the conditions causing the results should be studied and corrected.

Space is also provided for the showing of the results obtained to date, tons sold and the net loss or gain and comparison should be made with the same time of the previous year.

Form 57.

Foreman's Proof-sheet.

This form is used for the purpose of furnishing the Foreman with a list of all the errors or omissions made by him in writing routes (Form 59). Also provides a means of replying to the questions appearing thereon.

The questions are to be entered on this form by the clerk while the route is being checked and when completed the number of questions or entries appearing thereon, date the route was written and proven and the initials of the Foreman and clerk shall be entered on Form 6. (See example.)

The sheet should then be given to the Foreman whose duty it is to answer in writing in the "Remarks Column" all the questions entered on the sheet.

When the sheet is returned by the Foreman it should be filed by the clerk as authority for any changes or corrections entered on the cards which were made on account of answers to the questions appearing thereon.

The Foreman should be held responsible for the prompt return of the proof-sheets and the Superintendent notified when the clerk is unable to secure their return within a reasonable time.

FORM 58.

Station No.... 3.....

Date..... July 24th 1908

NAME	ADDRESS	AM'T	REMARKS
J. H. Johnson	616 Prospect	10.50	Mail
Clyde Pennington	619	4.50	Stop
Wesley & Webster	643	15.00	
G. Moore	2375 Carnegie	5.25	

Form 58.

Delinquent Account Record-

This form is used for the purpose of furnishing the Creditman and Superintendent with a list of slow pay and delinquent customers.

Two lists should be prepared, one of the Saloon accounts and another of all other accounts.

It should be prepared by routes and completed on or as soon after the 10th of each month as possible.

All coupon customers whose accounts are over thirty days old, all "monthlies" owing more than one month's ice and all "weeklies" owing for more than four weeks should be listed, showing the name and address of the customer and the total amount due at the time the list is prepared.

All "Mail Accounts" should be marked "Mail" and weekly accounts "Wkly".

Upon completion the lists shall be checked by the collectors to ascertain whether the amounts shown by the bills in their possession agree with the amounts shown on the lists.

FORM 59.

James	916	Marrow	1 b 73
Johnson	914	"	1 b 73
Lohren	619	Superior	6 73
Marion	617	"	6/20
Markus	612	"	6/100
Billy Hoblet	608	"	8A

Form 59.

Route Book.

An ordinary passbook, size 4 x 6½ inches, is used for this form and is also used for Form 59B, and for a Collection Book.

This book is to be used by the Foreman for the purpose of providing a written list of all the customers on each route. The list should show the name and address, and the method of serving, whether by coupon, as a various weight, or a regular order customer. If a regular order customer, the quantity delivered and the number of times per week customer is served should be shown.

The copy of the route should be handed to the clerk in charge of the station as early as possible on the day it is written, and should show the number of customers contained in the book classified according to the method of serving. Date the route was written, number of the route and the names of the Foreman and driver should be entered on the cover of the book.

The clerk, as promptly as possible after the receipt of the book, will prove the route, i. e., check with the customer's account cards to ascertain if all the customers are being served in accordance with the records in the office and whether the driver is serving any customers not recorded upon the records of the company.

All questions, errors or omissions are to be noted on the Proof-sheet (Form 57).

The latest written and proven copy of each route shall be kept at the office for emergency, as some driver will fail to appear some morning and the Foreman cannot locate all customers without a correct list of the customers to be served.

FORM 59 B.

July 22-08			
Route#	Returns	Remarks	New M/F
1	12500		3CB
2	7000		6/15 6/10
3	12400		5CB 2CB

Form 59 B.

Record of Coupon Returns.

An ordinary passbook, size 4 x 6 $\frac{3}{4}$ inches, same as Form 59.

This is used for the purpose of keeping a daily record of the coupon returns and the number of new customers and the stops on each route, also the changes in the amount of ice taken by regular order customers.

Explanation of Example Shown.

Route 2 had 7000 lbs. in coupon returns which was added to 1,350 lbs. in various weights (see Form 53) and entered in the first column of Form 65. On the same route, one customer who was taking a regular order of ten pounds six times per week changed to fifteen pounds six times per week.

Collection Book.

This is used by the collectors and Foremen as a collection book. The name and address of the customer and the amount collected shall be entered therein and rewritten on Form 74 when reporting the collections for the day at the office.

FORM 60.

STATEMENT OF SALES, EARNINGS, AND SHRINKAGE

For the Month of July 1908

DEBIT			CREDIT
Outstanding 1st of Month		2,255.69	Main Office Receipts 1887.16
Accounts Transferred			Collectors' " 1541.37
Statement of Earnings			Station 3 " 485.00
Cash Sales 485.00			" "
Regular and Various 1297.16			Total " 3913.53
Liability 1st of Month 1274.32			Less Refunds
Coupon Earnings @ 16.41 2771.58			Net Receipts
Total 5828.06			Accounts Transferred
Redeemed 7.20			Customers Accounts Rec 7/31-08 4163.02
Liability @ 16.41 1309.80			Liability 1309.80
Actual Earnings for Month 4511.06			Net Amount Outstanding 2853.22
Total 6766.75			Total 6766.75
SUNDRIES			INVENTORY
Barn Labor \$ 60.00			Hay 16000 lbs. @ 14.50 116.00
Watchman's Labor Sta.			Oats .35 bu. @ .45 1.575
" " "			Bran 800 lbs. @ 1.15 9.20
Sundry Receipts 215.00			Shavings 47 bales @ .15 7.05
Collections for Sta.			Grain sacks 80 @ .10 8.00
" " "			Total Feed 156.00
" " "			Ice .32 tons @ 1.25 40.00
" " "			Total 196.00
Wholesale Sales lbs.			Realized \$ av. \$ per ton
Sales to Dealers lbs.			Realized \$ av. \$ per ton
All Other Sales lbs.			Realized \$ av. \$ per ton
Total Sales 1809.500 lbs.			Realized \$ 4511.06 av. \$ 4.98 per ton
ICE HOUSE ACCOUNT			COUPON LIABILITY ACCOUNT
Inventory 40000 lbs.			Liability 1st of Month 3878.75 lbs.
Dr. Ice House 19764.65 lbs.			Sales 8647.50 lbs.
	20164.65		Total 12526.25 lbs.
Cr. Ice House 19013.20 lbs.			Redeemed 132.00 lbs.
	11514.45		Returns 842.750 lbs.
Cr. Inventory 64000 lbs.			Liability Transferred lbs.
Shrinkage 51145 lbs.			Net Liabilities 40867.5 lbs.
"	26 Tons		

For descriptive matter, see pages 70 and 71.

Form 60.

Statement of Sales, Earnings and Shrinkage.

This form is used for the purpose of preparing a monthly statement of the earnings of the company.

It should be prepared by the bookkeeper as soon as all the entries for the month have been made and upon completion of the report, entry of the earnings for the month made in the Journal. (See example in General Bookkeeping.)

If more than one delivery station is operated, a report should be made for each.

1st.—On the debit side of the report, the amount of the customer's accounts receivable on the first of the month should be entered opposite "Outstanding First of Month." Entered in the example as \$2,255.69.

2nd.—Ascertain from the Cash Book the amount of the cash sales for the month and enter in the space provided.

3rd.—The "Regular and Various Earnings" for the month appearing on Forms 2-4-5 should be totaled and entered in the space provided.

4th.—The value of the coupon liability as of the first of the month is obtained from the report of the previous month.

5th.—The earnings for the month of the coupon books sold should then be entered. This is obtained from Form 70.

6th.—The total of the Cash Sales, the Regular and Various Earnings, Coupon Liability and the Earnings of the coupon sales should then be entered opposite "Total." (Shown in the example as \$5,828.06.)

The next entries to be made are the value of the Coupon Liability as of the last of the month and the amount allowed for coupon books redeemed (obtained from Form 70), which amounts should be deducted from the Gross Earnings (\$5,828.06) in order to obtain the "Actual Business" or "Earnings" for the month. This amount and the amount outstanding the first of the month should then be added and entered in the space provided, completing the debit side of the report.

On the credit side enter the total amount of the ice collections, which should include the amount of the cash sales for the month.

The balances as shown by the customer's cards on the last day of the month (Forms 1-2-4-5) should then be added and entered in the space provided—opposite—balance as per records. Then enter the value of the coupon liability as of the last of the month and deduct from the gross amount outstanding and enter in the space opposite "Net Amount Outstanding." The total of the collections and the net outstanding should then equal the total of the debit side of the report. If out of balance the work should be checked, the errors located, and corrections made.

The amount of the total sales should then be entered and the average price realized entered in the space provided. If any sales were made to dealers or wholesale sales, entries should be made accordingly. Sales in car lots only are considered as wholesale sales.

Coupon Liability.

To ascertain the coupon liability in pounds, add to the pounds of liability on the first of the month the amount the coupon books sold during the month, represented in pounds (from Form 70) and deduct from this amount the pounds of the coupon books redeemed and the coupon returns

(Form 70) during the month and the balance will represent the total amount of the coupons remaining in the customer's possession on the last day of the month or the "Coupon Liability."

To ascertain the liability, the first month a company uses coupons the total returns and redeemed should be deducted from the total in pounds of the books sold, and the liability so ascertained used on the next month's report.

To ascertain the value of the liability, divide the month's coupon earnings by the total in pounds of the coupon sales. In example: The coupon earnings \$2,771.58 divided by 864,750 pounds would give an average of \$6.41 per ton. The liability in pounds on the last day of the month would be multiplied by this sum (\$6.41) per ton and the amount would be \$1,309.80 or the value of the coupons outstanding.

Shrinkage.

The shrinkage for the month should be ascertained as follows: Enter in the space provided—the inventory—the pounds of ice on hand the first day of the month. Add to this amount the total of the "Dr." Ice House as shown by Form 70 and enter on the next line. Then subtract from this the "Cr." Ice House (from Form 70) and the amount of ice on hand on the last day of the month and the difference will be the station shrinkage for the month.

Sundries.

Entries under this heading are only necessary if a company operates several stations and is keeping a record of its costs for each station; entries made are for the general bookkeepers' information.

Under such circumstances the amount of the barn labor for the month is entered and included in the cost of caring for and feeding the horses at each station, the cost being figured on the basis of the cost per day for each horse.

The amount of the watchman's wages for the month is entered if he is employed at a station which is closed for the winter season and his time included at some other station then in operation.

The total amount of the sundry receipts for the month should be entered in the space provided.

Collections if made for other stations should be entered in the space provided showing the number of the station for which collections were made.

Inventory.

The Superintendent shall see that an actual inventory of the barn supplies and ice is taken on the last day of each month and reported for entry on this form. This information is required for the preparation of an accurate monthly statement of expenses.

FORM 61.

Date	7-22-08	Date	7-22-08	Date	7-22-08	Date	7-22-08
Name	Rte 21	Name	Miller	Name	Cash	Name	Truck
Gross	8600	Gross	6675	Gross	2200	Gross	14050
Tare On Off	3200	Tare On Off	2275	Tare On Off	1400	Tare On Off	3550
Net	5400	Net	4400	Net	800	Net	10500
Amount		Amount	Chgs	Amount	1.00	Amount	Amplg Rte 1
Date	7-22-08	Date	7-22-08	Date		Date	
Name	Charles	Name	Peter	Name		Name	
Gross	4500	Gross	1000	Gross		Gross	
Tare On Off	2500	Tare On Off	450	Tare On Off		Tare On Off	
Net	2000	Net	550	Net		Net	
Amount	Chgs	Amount	.69	Amount		Amount	

Form 61.

Scale Book.

This form is used for the purpose of entering therein the weights of all customers' wagons entering or leaving the yard and such other wagons as explained in "General Instructions" for Scale Work (Form 62).

The sheets are bound in book form, 300 pages in each, size of the pages 15 x 10½, and are ruled as per example.

The name of the intending purchaser of ice, or some description of his wagon, and whether the driver of the same was on or off his wagon at the time of weighing, should be entered in the space provided.

When a wagon weighs "out" the gross weight should be entered in the space provided. Care should, however, be taken to see that the driver is "on" the wagon if he was in that position at the time the "in weight" was taken. The "tare" should be subtracted from the gross weight and if a sale for cash, the amount of the charge should be computed, entered on this form and also on Form 35.

If a sale is made on account a receipt for the ice purchased should be secured from the customer on Form 51. All entries appearing on this form should be checked daily with the entries on Forms 35 and 51.

FORM 62.

Day of the Week Wednesday Date July 22, 1902
Station 2

OUTPUT BOOK.

NAME	ROUTE NO.	GROSS WEIGHT	FROM STATION	TARE	NET TOTAL	CASH	TIME		REMARKS
							OUT	IN	
W. Smith	1	9500		3000	6500		4:20	2:10	
		9500		3000					
		10500	Net						
W. Cooper	2	9600		3200	6400		4:45	3:00	
		9500		3200					
R. Snyder	3	1300	Net		18700		4:15	1:20	
		9800		3100					
		9800		3100					
Special					790				
Trucks									
Brock		6200							
		6000							
		6000							
Almondian		1400							
Lake Shore		1400							
		1400							
1642 N.Y. & St. L.		2400			83400				
		2400							
Dealers									
Gillies		4400							
St. Mark's		1600							
St. Charles		2000			8000				
		2000							
Stations									
Jones Dairy		1100							
Buckley		3800			5400				
		3800							
trash Sales		1800					6:00		
		1800							
17942-17942-212		4200					10:00		
3304-3358-422		2100					4:20		
1933-1999-74		700					1:05		
8615-1621-142		2800			10820		4:20		
		2800							
St. Louis		50			50				
		50							
		107960			13600	109360	11:50		

For descriptive matter, see pages 74 and 75.

Form 62.

Output Book.

This book is used for the purpose of recording therein all the ice taken out by the drivers and the amount of ice in total sold at the station.

The Scale Book entries are to be made in the following order:

1. All regular route drivers.
2. Special deliveries.
3. Charge sales by trucks.
4. Charge sales to dealers.
5. Cash sales to dealers.
6. Cash sales by cash register.

Sufficient space should be allowed for each route entered in the Output Book to permit the entry of the number of loads the route will probably use.

When a driver receives ice from another station, plant or ice company, the weight should be entered in the "Gross Weight Column" and the number of the station or name of the company in the "From Station" column and the entry of the weight should also be made in the "Remarks" column and the total of such ice credited to the company or station from whom it was received, on Form 42.

The total amount of the ice so purchased or transferred should be checked by telephone with the company or station from which the ice was purchased, the morning following the receipt of the same.

General Instructions for Scale Work.

All wagons entering or leaving the yard must be weighed in and out, whether hauling ice or other supplies, such as oats, hay, coal, etc. The weight of each route wagon, truck, supply and special delivery wagon must be entered in the Output Book (Form 62) at the time of weighing, and before the scale is changed for another weight. The weight of all other wagons entering the yard will be recorded in the Scale Book (Form 61) giving the name, number or some other description of the wagon, and whether the driver weighs in "on" or "off."

The time the driver left the station with his first load of ice and the time he returned from serving the customers on his route should be entered in the spaces provided for this purpose.

Employes of the company should not be permitted to remain on a wagon while it is being weighed, but should stand at or near the horses' head.

It is the duty of the person weighing out mornings to hand to each driver as he passes over the scales, the Order Book (Form 55) and the pouch of coupon books for that route, after counting all the coupon books in the pouch in the presence of the driver. The coupon pouches and the order books should be kept in a rack conveniently located near the scale, each pouch plainly numbered.

Sales at the Station.

For all cash sales of 200 lbs. or less the cash sale tickets should be used as follows:

For 5 cents worth of ice, Form 32—Color of the ticket is Blue.
For 50 lbs. of ice, Form 33—Color of the ticket is White.
For 100 lbs. of ice, Form 34—Color of the ticket is Red.
For 200 lbs. of ice, Form 34½—Color of the ticket is Yellow.

If the price charged for ice is in excess of 50 lbs. for ten cents, two of the five-cent tickets can be used when ten cents worth is desired by the customer. For all sales in excess of 200 lbs. the wagon should be weighed in and out and both weights recorded on Form 61, then entered on the cash register (Form 35), showing the quantity sold and the amount of cash received. The original ticket of this form is to be given to the customer as a receipt for the ice purchased. For all sales on account,

including any sales to dealers, the in and out weights should be entered on Form 61 and the purchasers' signature secured on Form 51, showing the weight of the ice sold.

All cash sales entered on Form 35 shall be entered in the Output Book in total at the close of the day's business, showing the total weight of the ice sold and the amount of cash received.

Special Deliveries.

The special delivery wagon should be treated the same as a route wagon, charged with the weight of the ice taken out and credited with the coupons returned and the weights as shown by signed tickets (Form 49) returned by him. The charges from Form 49 are to be made direct to the customer's account cards (Form 2).

Supply Wagon.

If the entire load of ice taken out by the truck is for one route or driver, the net weight should be charged direct to the driver the load is intended for as soon as the ice is weighed.

If the load is intended for two or more routes the weight should be entered on Form 61 and after the return of the supply wagon should then be charged to the drivers who received the same, by entering the weights in the Output Book (Form 62). To avoid disputes between the driver of the supply wagon and the regular route drivers regarding the amount of ice supplied, Form 49 can be used by the supply man for the purpose of securing a receipt for each part of a load furnished. The ticket (Form 49) is to be signed by each driver receiving part of a load and all the tickets given to the clerk upon the supply man's return.

At the close of the day's business or in the morning of the day following, the day's output should be made up as follows:

1st.—The net amount of ice charged to each driver should be ascertained by subtracting the total of the "tare" weights of each driver from the total of the "gross" weights and the amount entered in the net total column.

2nd.—The total sales to each dealer should also be entered and the amount of cash paid by each. This information can be obtained from Forms 35 and 51.

3rd.—Enter the cash sales by tickets and the amount of cash from this source on the cash register (Form 35), the first and last number of the 5-cent tickets sold that day, computing the weight of the same and the total realized, viz: If the first ticket sold is No. 1715, the last ticket No. 1821, the following entry will appear, if 25 lbs. is allowed for 5 cents:

1715—1821.

107 tickets—2,675 lbs.—\$5.35.

The 50-lb., the 100-lb. and the 200-lb. tickets to be entered in the same manner. The same entry should also be made in the Scale Book (Form 62) for permanent record of the numbers of the tickets used.

4th.—The total sales of the day should then be proved by subtracting the total of the "tare" weights from the total of the "gross" weights which should agree with the total of the "net" total column and constitutes the "Total Sales" for the day.

Note.

Post all charge sales from the Scale Book (Form 62) to the customer's account cards (Form 2). Check item in the Scale Book after the charge has been entered on the card.

Form 65

Record of Driver's Sales and Shrinkage

This form is used for the purpose of keeping a record of the sales of ice on each route and the results of each driver's work; one page of this form is required for each driver per month and one line for each day.

The entries should be made as follows:

In the first column enter the total number of pounds sold by various weight and by coupon obtained from Forms 53 and 59B.

In the second column show the pounds of ice delivered to the regular order customers, ascertained as follows: In the columns marked 7 times, 6 times, etc., weekly, a record is kept of the number of regular order customers served and the quantity taken by them. Any changes affecting this record should be obtained from Form 59B and the changes made accordingly. In the example shown under date of July 22nd, the driver is serving ten 10-lb. customers for which he is allowed 100 lbs.; one 15-lb. customer—15 lbs.; one 20-lb. customer—20 lbs. and one 50-lb. customer—50 lbs., making a total of 185 lbs. which is entered under the heading marked "Regular".

In the third column total the sales by coupon and various weight—8,350 lbs., and the amount he was allowed for the regular order customers served—185 lbs., making a total of 8,535 lbs.; an allowance of 5% is made for shrinkage, or 227 lbs., making a grand total of 8,962 lbs., which is entered in the column under heading "Ice Sold."

Fourth.—Ascertain from Form 62 under heading "Net Total" the amount of ice the driver was charged with **8,700 lbs.** which should be entered under the heading "Ice Charged".

Fifth.—Ascertain the amount the driver was "short" or "over" by subtracting the lesser amount from the greater and enter in either the "short" or "over" column, as the case might be. In the example appearing on Form 65, the driver was over the difference between the ice sold, 8,962 lbs., and the ice charged, 8,700 lbs., or \$2.00.

The number of customers should be shown each day, changes in the number served being obtained from Form 52B.

FORM 66.

Time for Week ending

July 26 - 1908

Form 88.

Time Book.

This form is used for the purpose of keeping a record of the "time" of all employees and the amounts due them.

Each Foreman should keep his own "time" and the "time" of all the drivers and helpers under his direction and the copy of the Form (38) in use should be kept where the clerk can have access to it at all times.

The "time" of all the employees in and around the station should be kept by the Superintendent, entries being made each day.

With the aid of the small time book kept by the Superintendent and the Foreman's time sheet the clerk can, each morning, carry all the items to Form 66. This is then totaled for the payroll at the end of the week.

The time of the employees of the Manufacturing Department should be kept by the Engineer in charge of the plant and the time book showing the record of the same should be sent to the office each week for verification and payment.

FORM 68.

July 22-1908						
Rte 2						
40919 D	J. Weber	649 Superior	1000	3	250	
16664 E	G. Thomas	717 Pipebeck	2000	3	500	
66992 A	Carroll	723 "	250	3	95	
Rte 3						
16886 A	Stern	1102 Euclid	250	3	95	
39917 D	Harding	1216	1000	3	300	
Rte 1						
5517 J	Jamming	208 Superior	5000	3	875	
1776 L	Henry	1000 Union	10000	3	1875	
5600 K	Delaware	260 Superior	5000	3	875	
			24500		4865	

Form 68.

Coupon Sales Book.

The Coupon Sales Book is used for the purpose of entering therein all the sales of coupon books made.

An ordinary two-column Journal may be used for this purpose. Entries are to be made from the receipts of the coupon books as follows: Date of sale, number of the route on which sale was made, number and series of the book sold, name and address of the purchaser and the amount of coupons in pounds contained in the book.

The route number and the page upon which the sale is recorded should be noted upon each receipt.

Charges for coupon books sold should be made from this book only and should be entered on Form 1 on the day following the sale.

The amount to be charged for the book sold should not be entered in the Sales Book until the charge has been entered on the customer's account card (Form 1).

The entering of the amount in the Sales Book indicates that the book has been charged to the customer's account.

The pounds and earnings of the coupon book sales should be totaled each day and both totals entered in the columns provided in the Summary Book (Form 70).

The total of the sales of each day in pounds, and the number of entries appearing in the Sales Book should be verified by the counting of the coupon receipts in both number and the pounds they represent. Upon completion of this the receipts are ready to be filed, as shown by the explanation of the use of Form 10.

To avoid delays in entering the sales and charges, one Sales Book should be provided for each clerk employed for such work.

FORM 70.
Summary Book.

July 1908									
J. W. Gandy, General Cashier, Ohio National Bank, Columbus, Ohio									
1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30

FORM 70.
Summary Book.

July 1931		Ice-houses Out-hands Total Machine Short Over												Ice-houses	
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															
21															
22															
23															
24															
25															

For descriptive matter, see page 83.

Form 70.

Summary Book.

This form is used for the purpose of entering therein each day a summary of the business as shown by the Daily Report (Form 42) and the Coupon Sales Book (Form 68) and Forms 59B and 96.

A Trial Balance Book containing about 50 pages may be used as but four pages are required for each month.

On the first two pages, columns should be headed as follows: Total Sales or Output, Short, Over, No. of Customers, Route Sales, Truck Sales, Dealers' Sales, Station Sales, No. of Employes and the amount of the payroll, also the number of horses, all of which information is to be taken from the Daily Report (Form 42).

The earnings and the pounds of the coupon sales should be entered from the Sales Book (Form 68). The total pounds of coupons redeemed and the total of the credits allowed for them are also to be entered. These can be ascertained by referring to Form 96. The coupon returns can be ascertained by totaling the returns as entered in Form 59B.

On the next two pages of this form the columns are to be headed as follows: Ice-house "Dr." and "Cr.", Total Sales, Ice Machine and the names of any companies from whom ice is purchased and the entries made from the Daily Report (Form 42).

After all the entries have been made for the last day of the month, the amounts shown in all the columns should be totaled for use in preparing the monthly statement (Form 60) and for general information.

FORM 71.

COUPON REQUISITION		
DATE	7-23-1908	
THE CITY ICE DELIVERY CO.		
COUPON CLERK:	a POUCH	
BEGIN, CHANGE, CHARGE, STOP Erase Words Not Wanted		
ROUTE No.	100	STA. 3
Ser. A	5	* Books
B		"
C	5	* 5 "
D	2	* 3 "
E		"
K		"
L		"
M		"
TOTAL	20 BOOKS	
J.W. D. Clerk		

Form 71.

Coupon Requisition.

This form is to be used for the purpose of keeping a record showing the number of the coupon books of the various sizes carried by each driver and as a means of furnishing the clerk in charge of the coupon books with a written notice of any changes in the number of books carried by him.

It should also be used for the purpose of keeping a record of any books lost. The clerk in charge of the coupon books shall see that one of these forms is kept on a spindle showing the number of books of each series and the total number of books carried by each driver, and the clerk shall continue to keep the driver supplied with the number of books shown by this form until a change is authorized by the Superintendent.

When a new route is placed in service a copy of this form should be filled out by the Superintendent or Foreman showing date, route number and the number of each series of coupon books required.

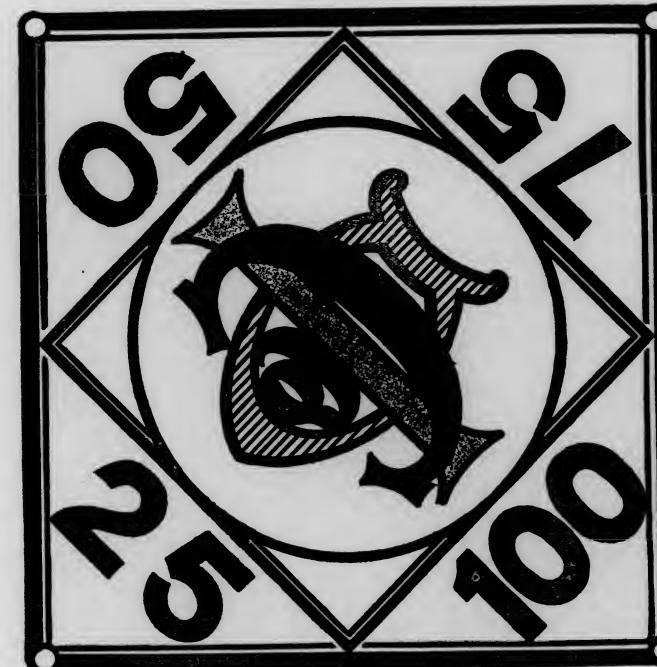
When a coupon book is lost the clerk shall prepare duplicate copies showing the date, number and series of the lost book and the route number of the driver who lost the book. One of the copies is to be retained by the clerk for reference and the duplicate copy should be placed in the pouch of the driver who lost the book and shall remain in the pouch until the book has been located or charged to him.

Form 73.

Window or Call Cards.

The window or call card is for the purpose of providing the customer with a means of notifying the driver when ice is wanted. The use of the card is, however, optional with the customer, and the non-appearance of a card at a customer's residence will not be considered a reason for lack of attention on the part of the driver.

FORM 73.



The following notice is printed on the reverse side of the card:

Customers are requested to hang this card in the window early in the morning on the day ice is wanted, the lower corner showing the quantity desired. If the driver should fail to call before 2 o'clock, please advise us by telephone.

THE ICE CO.

FORM 74.

No. 644

K. L. J. THE CITY ICE DELIVERY CO.

COLLECTOR FOR STA. 3

7-22 1908

Form 74.

Collection Book (or Collection Sheets)

This form is used for the purpose of entering therein all collections made; either loose leaf sheets or an ordinary two-column Journal may be used.

The person making the collections should enter his name, date the collections were made, the name, address and the amount collected of each customer.

Any discounts or allowances made should be entered in the column provided. Both columns shall be totaled and the amount collected should then be turned into the clerk who will verify the count of the cash and prove the additions.

Discounts shall, however, also be filled in on Form 39, but cannot be made without having first secured the approval of the Creditman or the Superintendent.

When entering collections in the Cash Book the gross amount should be entered on the debit side and the amount of discounts on the credit side.

Part I

Returns. When cash is returned to a customer for unused coupons, for which payment has been made, entry should be made in the collection blotter following the collections for the day and the amount paid to the customer subtracted from the total collections. Entry of the coupons returned should also be made in the "Redeemed Book" (Form 96) and the customer's account will in this way be both credited with the coupons returned and charged with the cash refunded, one entry off-setting the other. All collections should be credited to the customer's accounts the morning following the day of collection.

FORM 75.

THE CITY ICE DELIVERY CO.

COMPARATIVE REPORT OF CREDIT DEPARTMENT.

For Week ending.....

August 13th 1908

	1907	1908	DECREASE	INCREASE
Number of Ice Collections	6827	7290		463
Number of Water Collections	692	926		234
Number of Sundry Collections	1	1		--
Total Number of Collections	7520	8217		697
Amount Collected, Ice	22989.88	22561.80	4280.8	
Amount Collected, Water	11834.3	17089.0		5254.7
Amount Collected, Sundries	200	285		85
Total Amount	24175.31	24273.55		9814
Amount of Discounts	1047	785	262	
Number of Employees	31	22		1
Amount of Pay Roll	27082	27283		201
Expense	2074	2394		320
Total Cost	29156	29677		521
Cost per Collection	3.87	3.61	26	
Cost per Dollar Collected	1.20	1.22		0.2
Average Number of Collections	60	63		3
Personal Collections				
D. A. Grashart	71	2527.23		
J. W. Shainey	90	2560.7		
P. J. Goldfarber	119	1144.47		
F. J. Kausky	67	2396.9		
No. Employees 1907 - 23				
" 1908 - 24				

Form 75.

Comparative Report of Credit Department.

This form is to be used by the Creditman on which to furnish a weekly report of the results of his department. The information necessary for its preparation is obtained from the collector's weekly reports (Form 37) and the time book (Form 66).

This form of report is only required by a company employing possibly fifteen or more collectors.

FORM 76.

7/27-08

6/30-08 15417C

Mrs. J. O'Brien
1275 Ontario
Goldthorpe

Form 76.
Receipt for Coupon Book Receipt.

This form is a blank card slightly larger than the coupon book receipt and is used as a receipt for a coupon book receipt.

It is sometimes necessary to show a customer the signature appearing on the coupon book receipt in order to convince him that he received the book in question. In such cases a receipt for the coupon book receipt should be obtained from the person taking it from the office. The form (76) should be filled out showing the name of the party taking the receipt, the number and series of the book, the name and address of the purchaser and the date the receipt was taken from the office. The card should be filed in place of the receipt until it is returned.

FORM 77.

MOVED FROM	TO	NAME
919 Euclid	1674 E 42	Harris 7/25-08
2175 E 89	10620 Churchill	Andrews 7/26-08

Form 77.
Removal Book.

This form is used for the purpose of entering therein the names and addresses of customers when their removal from one location to another is reported.

On account of filing the account cards by addresses this record assists in locating the cards of customers who move about frequently. The former address, new address and the name should be entered under their respective "headings" and the date of removal should also be shown. Loose leaf sheets are the most convenient for this purpose and are filed in a loose leaf binder according to the former addresses of the customers.

FORM 85.
NOTICE

This grievance must be adjusted without delay; your action noted below and this memorandum returned to principal office.

Remarks The steps were broken some time ago and as the damage was caused by the driver's carelessness, the allowance shown should be made.

Alliance Approved by

R. C. Schwartz, Sup't.

Date 5-22-08

Signed O. A. Moyer
Supervisor—Foreman—Manager

CARBON COPY TO BE SENT TO TROUBLE CLERK AT ONCE.

No. _____ **COMPLAINT MEMORANDUM** Station 6

NOTE—In reporting complaint note carefully exact grievance as stated by customer, employee involved if possible, also details, time, place, etc. Sign and report to head of your department.

Name of Customer B. Bohm Address 4315 Scoville

Remarks Blaming driver, damaged steps to the amount of \$1.60.
Refuses to pay bill until above amount is deducted.

Reported for investigation to

Date 6-19-08 Signed E. E. Smith
REPLY ON REVERSE SIDE ONLY. Clerk—Collector—Foreman

Form 85.
Complaint Memorandum.

This form is used for the purpose of preparing a record of each complaint received. Copies of this form are to be carried by each collector and shall also be kept at each of the company's offices and it shall be the duty of each employe to make a written report of each complaint received.

All complaints such as: Customer claiming to have received "short weight," improper conduct of an employe, property damage, irregularity in the delivery service, etc., etc., should be reported on this form and should then be forwarded to the head of the department against whose employe the complaint is made.

It shall be the duty of the department head when receiving a complaint to have it carefully investigated and then to take such measures as are necessary for the maintenance of discipline or the betterment of the service of the company, as the case may be.

The reverse side of this form is arranged for the reply to the complaint made and should also show when possible what action was taken to adjust the matter.

One of the office employes should be designated "Trouble Clerk" and should be responsible for the forwarding of the complaints made to the proper parties and should also report to the Superintendent any lack of attention given to such matters.

The clerk shall also see that replies to complaints are promptly made and when the matter is adjusted the memorandum upon its return should be filed for future reference.

FORM 89.

SUPERINTENDENT'S COMPARATIVE REPORT

For Week ending July 24th 1908 Station No. 7

REPORT OF ROUTES WRITTEN AND NO. OF CUSTOMERS SERVED

FIELD OFFICES OF CUSTOMERS SERVED								
District No.	FOREMAN	No. of Routes Written	No. of Questions	No. of Customers 1907	No. of Customers 1908	Decrease	Increase	District No.
2	A. L. Shiffley	3	10	1107	1119	12	12	2
73	J. Neumann	5	7	1268	1256	12	12	73
6	b. Dodge	6	15	1400	1729	129	129	6
Totals,		14	32	3972	4124	152	152	

REPORT OF DRIVERS "SHORT ICE"

Route No.	DRIVER	Ice Short				
24	J. B. Smith	410				
27	R. Wilson	420				
33	to start	400 14.50				

REPORT OF THE MANUFACTURING DEPARTMENT

	1907	1908	Decrease	Increase
Total Tons Produced	5740	5592	-148	32
Average per day (tons)	16.0	15.8	-0.2	.2
Cost of Fuel (per ton)				
Cost of Water (per ton)				
Number of Employees	44	42	-2	2
Pay Roll for Week	\$ 47.00	\$ 47.00	\$ 0.00	\$ 0.00
Time Loss Overtime	144.60	147.20	2.60	2.60

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REPORT OF THE DELIVERY DEPARTMENT

		1	2	3	4	5	Decrease	Increase			
		Wholesale Sales (tons)	Dealers' Sales "	Wagon Sales "	Station Sales "	Total Sales "	Car Shipments "	Average No. of Employees	Pay Roll for Week	No. of Routes	Average Sales per wagon per day
Wholesale Sales	(tons)	3,007	1,908	526	14	5,451	102	15	1,574	2	15
Dealers' Sales	"	314	14	14	14	346	14	4	774	2	22
Wagon Sales	"	14	14	14	14	52	14	2	722	2	22
Station Sales	"	14	14	14	14	51	14	2	674	2	22
Total Sales	"	3,124	2,166	511	14	5,691	114	22	1,114	2	22
Car Shipments	"	1,024	1,114	14	14	2,252	14	812	812	2	812
Average No. of Employees		39	43	43	43	43	43	4	43	4	4
Pay Roll for Week		5,756	5,756	5,756	5,756	5,756	5,756	4	5,756	4	5,756
No. of Routes		22	24	24	24	24	24	2	24	2	2
Average Sales per wagon per day		30	30	30	30	30	30	-	30	-	30

Remarks:

For descriptive matter, see page 91.

Form 89.

(Superintendent's) Comparative Report.

This statement is used for the purpose of furnishing the management with a comparative report of the business of the company for each week, comparisons being made with the same week of the previous year.

The report should be prepared on Saturday of each week for the week ending with Friday of the current and of the same week of the previous year.

The number of customers served on Friday of each week for the two years should be shown for each Foreman's district and the total number served by the company. The increase or decrease should also be shown, as compared with the previous year.

The number served during the previous year on each Friday should be tabulated during the winter in order to have the same in readiness for the busy season, the information being obtained from the customer's account cards.

In order to secure an accurate record of the number of customers in each district, it will be necessary to have all the commence and stop dates noted on all the customer's cards (Forms 1-2-4-5) throughout the entire year. For the current year the number of customers should be ascertained from Form 65.

Under heading "Ice Short" show each driver's total shortage for the week, showing also his name and route number. Only the total shortage should be shown and no deductions made for "Ice Over." (From Form 65.)

(From Form 65.) A comparison of results in the Manufacturing Department should also be made, showing the total output of the week and the average number of tons produced per day, cost of the fuel and water per ton of ice produced, the number of employees and the amount of the payroll for both the fiscal and previous year and the increases or decreases in each of the items. This information is obtained from Forms 43-66-70 or from the Engineer.

A comparison of the tons sold, number of employees, amount of the payroll, and the number of routes in service should also be made in the spaces provided for the purpose.

A comparison of the average temperature for the week should also be made with the corresponding week of the previous year, as the actual results cannot be ascertained without considering this factor.

FORM 95.

<i>July 23-1908</i>		<i>Route 100</i>	<i>20 Books</i>
<i>a</i>	<i>b</i>	<i>10</i>	<i>5</i>
66964	24652	40155	
66965	25714	40156	
66966	26715	7155*	
66967	25716	7157*	
66968	26717	7160*	
67054	72666*	7209*	
67055	72667*	7215*	
67054	72442*	40309	
	12515*		
	12516*		
	25849		
	25852		
	12689*		
	12690*		
	12752*		

Form 95.

Record of Coupon Books Issued.

This form is used for the purpose of keeping a record of all the coupon books issued to the route drivers or any other employees of the company who are authorized to sell books to the trade.

Either a book or loose leaf sheets may be used for the purpose and one page or leaf will be required for each pouch in service.

Each sheet shall show either the name of the employee to whom the books were issued or the number of the driver's route and whether "A" or "B" pouch. Columns on the sheet should be headed for each "series" of coupon books issued and the number of each book entered under its respective heading.

Note.—See "Coupon Books and Records" for further information regarding the use of this form.

FORM 96.

<i>July 22-08</i>	<i>18992 E Weber</i>	<i>649 Superior</i>	<i>125 3 31</i>

Form 96.

Coupon Redeemed Record.

This form is used for the purpose of recording all unused or partially used coupon books returned by the customers.

The name and address of the customer, number and series of the coupon book returned, the pounds represented by the coupons contained therein, and the amount of the credit allowed should be entered.

The credit for the coupons returned is allowed at the same rate the customer was charged for the book, and should be posted to the customer's account card (Form 1).

When posting show the date, number and series of the book, pounds of coupons returned and the amount of the credit allowed.

Totals of each day, both weight and the amount of credit, are to be entered in the Summary Book (Form 70).

After entry has been made in the redeemed book and the credits posted to the customer's account card, the coupon books returned should be destroyed.

FORM 98.

Record of Coupons Received from "Star" Customers

Sta. 7

Form 98.

Record of Coupons Received from Star Customers.

This form is used for the purpose of bringing to the attention of the Superintendent and Foreman the amounts of ice taken by the Star Customers, when the quantity supplied is less than that which the Foreman reported as being required. The information for the preparation of this list is obtained from Form 107 and should show the amount taken each day during the week as shown in the example. It shall be the duty of the Foreman to investigate all cases appearing on this form and report his findings to the Superintendent.

FORM 107.

Form 107.

Star Coupons.

This form is used for the purpose of keeping a record of the amount of ice used by each "Star" customer and keeping a check upon the drivers serving customers of this class.

The customer's name and address is entered upon the card and the number and series of each coupon book sold to the customer.

An entry is also made at least once each month showing the average amount of ice the customer should take. This information is furnished by the Foreman and the amount reported by him should be from his personal knowledge of the requirements of each customer and is to be entered in "red" in the space provided for the recording of the coupon book numbers.

A list should be prepared each week (Form 98) of all customers who are using (according to this record) less than the amount reported by the Foreman, as being required by the customer.

This list is for the information of the Superintendent and the Foreman and they should investigate all cases appearing on this list for the possible dishonesty of the driver.

The cards should be kept in files according to routes, the cards of each route being filed alphabetically and numerically according to streets and street numbers.

The numbers of the coupon books should be entered so that the number of the last book purchased by the customer can be readily determined.

chased by the customer can be readily determined.

Entry of the series and coupon book numbers upon the card (Form 107) can be made from the coupon book receipt or from the coupon sales book (Form 68). If entry is to be made from Form 68, the entries of the books sold to Star Customers should be marked with a "Star" at the time entry is made in the Sales Book.

A rubber stamp showing a small star can be used for this purpose as well as the marking of Star Customer's Cards (Form 1) and the bills for Star Books sold.

The Star coupons were retained for entry on these cards, the coupons from each route in a separate envelope showing the date of return and the route number. The entries to the cards should be as follows: The envelopes should be taken, one at a time, the coupons removed and laid out on the desk, arranged according to the numbers of the coupons. The cards of the corresponding route should then be taken from the file and each card taken separately and the number of the last book sold to the customer should be ascertained. The coupons, showing the number of the last book, should then be found (if any were returned) among those laid out and the pounds they represent entered on the card opposite the date the coupons were returned.

After having entered the weights upon the cards, if any coupons remain unentered, the coupon receipt files should be referred to, to assist in locating the discrepancies.

After all entries have been made the coupons should be destroyed.

Note 1.

One clerk can do the work as described for from 60 to 100 customers in an hour's time, the number taken care of differing according to the amount of ice used by the customers and the ability and experience of the clerk.

Note 2.

This form is entirely independent of the customer's account card (Form 1) and has no connection whatever with the account of the customer.

CHAPTER NINE.
GENERAL BOOKKEEPING.

No detailed system can be provided for the General Bookkeeping that would apply to all companies, for many are engaged in other lines of business which make the conditions differ so materially that only a general outline of this can be attempted.

For a company doing a business in excess of, possibly, 15,000 tons a system is suggested as follows:

Books Required.

Voucher Record.
Index to Vouchers.
Summary of Costs.
Cash Book.
Journal.
Ledger.
Trial Balance.

The Voucher Record.

The use of a voucher record is particularly recommended for a company operating several delivery stations, ice-making plants or ice houses. The voucher record must be devised and planned to suit the particular needs of each company anticipating its use. A company operating several stations or plants should have the voucher record arranged with columns for the distribution of purchases to the various stations or plants.

Columns should also be provided for the amounts to be charged to the "Inventory Account" and to the "General Expense Account."

A voucher should be prepared at the end of the month in favor of each concern from whom purchases were made and then entered in the voucher record giving it its number.

When for any reason the immediate payment of any account is required, a voucher should be prepared at the time of payment and then immediately entered in the voucher record, also giving it its number.

Spaces should be provided on the vouchers for the entering of the voucher No. , Audit Book Folio, Month voucher was prepared, Journal Folio, and the number of the check issued in payment.

Care should be taken to enter the check number at the time the check was issued, or if paid in cash to enter the word "cash" in the space provided for the check number.

The vouchers should be arranged to provide space for such endorsements as may be considered necessary, such as:

- O. K. of the department receiving the goods.
- O. K. of the purchaser, that the price and terms are correct.
- O. K. of the accounting department that the extensions are correct.
- O. K. of the officials for payment.

Separate files should be provided for the paid and unpaid vouchers, the same to be kept in numerical order.

For each account shown in the voucher record an account should be opened in the Ledger and the total of the amounts for the month carried to its respective account in the Ledger.

An account should also be opened in the Ledger called "Audited Accounts Payable" to which the entire amount shown on the voucher record should be credited at the end of each month.

As soon after the first of the month as possible entries should be made in the Journal showing all payments of vouchers which have been paid by check during the preceding month; date of payment, name of party to whom the voucher is payable, number of the voucher and the amount paid should be shown.

Those paid by cash should be entered in the Cash Book at the time payment is made, showing date of payment, the name of the person or firm to whom payment was made, number of the voucher and the amount paid.

The total of the vouchers paid by check or by cash should be charged to the "Audited Accounts Payable Account," and the balance shown by the Ledger after the above entries have been made being the amount of the vouchers remaining unpaid. The balance of this account (Audited Accounts Payable) as shown by the Ledger, should be verified from time to time by comparison with the unpaid vouchers, and if not in agreement, the payments made should be checked and the differences located and corrections made.

It is claimed by many authorities on bookkeeping that the voucher system entails considerable extra work, but for a company of sufficient size to carry out the department idea, it affords an excellent check upon the accounts payable of the company, and provides a simple and excellent method for the distribution of the expenses to the various departments.

The opinion of a bookkeeper on the voucher system, based on thirty years of experience in ice accounting, is as follows:

"I know that it is claimed by some very good authorities on bookkeeping that the voucher system entails considerable extra work, but my experience has been to the contrary.

I have kept books for about fifteen years by the old method, i. e., of carrying all Personal Accounts to the Ledger, and, for a like number of years, I have used the voucher system, and am frank to say the latter is much more simple and takes much less time after having become thoroughly familiar with it. This, I say, in spite of the fact that, through prejudice, I fought the voucher system for a number of years until I was, by circumstance, obliged to use it."

Index to Vouchers.

1. An index of the vouchers should be prepared so that any voucher can be easily found.
2. The index should be ruled with the first column showing the name of the concern to whom the vouchers were made payable, followed by a column for each month of the year.
3. The vouchers should be indexed each month, showing the numbers in the column of the month the voucher was entered in the voucher record.
4. Care should be taken not to include any invoice of subsequent month in the current month's record.

Summary of Costs.

In practically all lines of business comprehensive accounting and cost systems have been installed and the selling price of the merchandise or product based upon the cost of its production and delivery. Until recently the ice business has practically been an exception to this rule, as a majority of the dealers lacked any definite knowledge of either their costs or shrinkage and simply based their prices on those charged during the previous year or upon some schedule of prices adopted in some neighboring city. Many ice dealers have, however, begun to realize the benefits derived by their having the actual knowledge of their costs and several of them have found the following system to be both simple and effective and are now using their own results for the basis of arranging their schedule of prices.

The expenses of an ice company are made up of three factors: Cost of Ice, Cost of Delivery, and Overhead or General Expense.

All the expenses of a company can be divided under these three headings, after which the items should be subdivided into the principal accounts that make up the total of the operating and general expenses.

For an ice manufacturing plant a division of the accounts is suggested as follows: Labor, Fuel, Water, Ammonia, Maintenance and Repairs, Oil, Waste, Packing, and Sundries. For a delivery station the following accounts are suggested: Horse Feed and Bedding, Shoeing, Wagon Repairs, Labor, and Sundries. The distribution of the expenses at a natural ice plant would be as follows: Cost of Harvesting would include Labor, Horse Keep, Maintenance and Repairs, Rents, Insurance, Car Loading Expense, Sundries, etc.

For the division of the General Expense the following accounts are required: Interest, Taxes, Insurance, Telephone and Telegraph, Office Rents, Sundries, etc.

The number of the subdivisions and just what they should consist of is, however, largely a matter of opinion and may be determined according to the ideas of the user.

For a company conducting its entire business from one location, a sufficient number of columns can be provided in the voucher record to permit the distribution of the purchases direct to the accounts and the summary book could in this way be dispensed with.

After the division of the expenses under the various headings the total number of tons should be used to ascertain the costs per ton of the various parts of the expenses as well as the total cost to harvest, manufacture or deliver. These costs per ton should be compared with those of the same month of the previous year or with the costs of other plants or stations, any increases should be noted and the reason for the increase ascertained and whether it was justified or not by the circumstances or conditions. A few hours attention given to the cost department of the business each month will be found to be time well spent and will provide information that is interesting, instructive and of great value to any ice dealer desiring to obtain an exact knowledge of his business and to keep his expenses within a safe limit.

The Cash Book.

For a company operating several stations the debit side of the Cash Book should be especially ruled with a column for totals, a column for each station operated and one for sundry receipts.

The credit side should be ruled to provide a column for totals, columns for the entry of cash payments of vouchers, one for each bank in which deposits are made and one for sundry Ledger accounts.

When entering the daily receipts the source should be shown, i. e., whether by Collectors, Station Receipts or Main Office Receipts. Any entries of Sundry Receipts should be self-explanatory.

A summary of the total receipts and disbursements should be prepared each month and the totals only carried to the Ledger.

The Journal.

The use of the three-column Journal is advised when a voucher system is used; the first column being used for entry of the various audit items, carrying the total at the end of page or items into the second column, using the second for debits and the third for credits.

Entries should be made in the Journal for all voucher payments and should be used for any cross or adjusting entries or the correction of errors.

It should also be used for the entering of a summary of the monthly earnings of each station as shown by Form 80.

It may also be used to show a summary of the receipts and disbursements as shown by the Cash Book.

The Ledger.

The use of old style Ledgers is advised for the general bookkeeping. It should be balanced monthly and used as a basis for the preparation of monthly and yearly statements of sales, earnings and expenses as well as the financial statements.

The Trial Balance.

The trial balance should show a record of the balances as taken from the Ledger at the close of each month in order to show that the debit and credit sides of the Ledger agree, as it is necessary to prove the Ledger to be in balance before correct reports of the earnings or the financial condition can be prepared.

For a company conducting its entire business from one location and selling less than 10,000 tons per year, the following system of general bookkeeping is suggested:

A company of the size mentioned would probably find it more simple to do without the voucher system and use only the Cash Book, Ledger, Journal and Trial Balance.

A four-column Cash Book is recommended with the columns headed as follows: On the debit side, first column, Total Receipts; second, Cash Sales; third, Collections; fourth, Sundry Receipts.

All entries of cash receipts are to be obtained from Form 35, and only a summary of the receipts is to be entered at the close of the day's business.

On the credit side columns should be headed as follows: first, Totals; second, Bank Deposits; third, Expense; fourth, Sundries.

Whenever it is possible to do so make payments by check, entering only the incidental expenses in the Cash Book in the column headed Expense.

Entries from the Cash Book to the Ledger should be made but once a month. A summary of the total receipts and disbursements is to be entered in the Journal, to be followed by entry to the Ledger. An example of the Journal entry is as follows:

Example No. 1.

	Debit	Credit
July 31 Cash Dr. (Total Receipts)	\$4,128.53	
Ice Sales and Receipts	\$3,913.53	
Inventory—Sold Horse No. 17	215.00	
July 31 Bank Deposit	\$3,963.50	
Delivery Expense (Sundry Items)	17.25	
Ice Making (Sundry Items)	3.45	
Cash	3,983.90	

After the above entries to the Ledger have been made, the amount of cash on hand and the cash balance as shown by the Cash Book, and the balance as shown by the Ledger, should be compared and the differences located if the amounts are not in agreement.

But one entry of the earnings of the company will be required for each month, the information being obtained from the Statement of Earnings (Form 60).

(No. 2) Example of Journal Entry.

	Debit	Credit
July 31 Ice Sales and Receipts	\$4,511.06	
To Ice Sales	\$4,511.06	
Total Sales, 1,800,500 lbs. at \$4.98		
Coupon Liability, 408,675 lbs. at \$6.41		

The Ice Sales and Receipts account (as shown by Example No. 2) is charged with the total earnings or amount realized from Ice Sales during the month and is credited (as shown by Example No. 1) with the total amount of the collections and cash sales, the balance of this account being the amount of the customer's accounts receivable, which should agree with the "Net Amount Outstanding" as shown by Form 60.

The statements and invoices for all goods purchased during the month, after having been approved by the Superintendent or by the persons authorized to do so, should be entered in the Journal and then charged to the proper account in the Ledger. The car record (Form 64) should be checked against all bills for car shipments of any kind which were received during the month.

All checks issued should be entered in the Journal and the amounts of the same charged to their respective accounts and the total amount credited to the bank upon which checks were drawn.

The balance as shown by the bank passbook, or bank statement, should be verified by comparison with the check book and Ledger, and if not in balance the items should be checked and the errors located. The listing of the outstanding checks and numbers on the stub of the check book each month, when checking the bank balance, will be found to be a great convenience. A notation should also be made on the stub of the check book showing that the balances have been verified.

The Ledger should contain such accounts as follows: Inventory, Capital Stock, Cash, Bank, Bills Receivable, Ice Sales and Receipts, Bills Payable, Ice Sales, Labor, Delivery Expense, Ice Making, Ice Harvesting Account, Ice Cost, General Expense, Loss and Gain, and the necessary Personal and Creditor's Accounts.

After all the entries to the Ledger have been made and the trial balance has been taken and found to be in balance, a statement of the Sales, Earnings and Expenses for the month should be prepared as shown by the example of Form 56.

CHAPTER TEN.

GENERAL REMARKS.

The Basis for Determining the Price to be Charged for Ice.

There are two methods used by ice dealers, generally, as a basis for determining the price to be paid by each ice customer.

The method most generally employed by dealers is to base the price according to the amount of ice taken at a time.

For the office trade or customers taking 10 or 15 pounds daily, no objection can be found to this method.

This method, however, causes endless trouble in keeping the accounts of all customers taking various weights, as material changes in the amounts of ice taken at a time necessitates charging the customer with several prices for ice delivered during the same month.

In such cases, it is difficult to convince a customer of the fairness of this method or for the dealer to give an adequate reason from the consumer's point of view for the charging of three or four different prices.

The charging of the different prices may seem fair to the dealer, but it has been found to be quite objectionable to the customers of several dealers, and if the method employed is not generally satisfactory to the consumers it is surely a poor system to follow. Another objectionable feature of this method is that a customer is often quoted a price based upon the quantity taken when the first delivery was made, and as this is usually greater than any subsequent amount wanted by the customer, it necessitates an immediate increase in the price or a continuation of service at a cut rate.

This method has worked fairly well in some cities, its success, however, is due principally to the local conditions existing in those cities. It is the opinion of the writer that a more equitable and simple arrangement is to base the price to be paid by the customer upon the average daily consumption during the best months of the year, i. e., May 1st to September 30th. By using this plan the customer secures a definite rate for all ice used during the entire year and greatly simplifies the accounting.

This method necessitates the preparation during the winter of each year of a complete list of all business places served, the list showing the name and address of the customer, the total amount of ice used during the time stated (May 1st to September 30th) and the average daily consumption of each customer. The information furnished by means of this list is very instructive and gives an ice dealer some very valuable information regarding the company's business. It also furnishes an excellent foundation for a general knowledge of his competitor's business, as the general average amount of ice used by customers in any one kind of business is the same whether served by one dealer or another.

In some cities, due to local conditions or to other reasons, it is considered advisable to make a flat rate to butchers and hotels, but all other wholesale trade is charged in accordance with the daily average taken.

Under this plan, only two prices are charged for all ice sold to the family trade. The customer using less than an average of fifty pounds daily pays one price and those taking in excess of that quantity a slightly lower price.

Exception, however, is made to employes of the company and to customers using ice in considerable quantities at a place of business, these being furnished at a reduced price of about 25c per hundred pounds.

Objection can, as a matter of course, be found to any method of basing ice prices, but the second plan mentioned has produced better results in several cities where both plans were tried and it has also been much more satisfactory to the consumer, who is after all the best judge of the matter.

Ice Sold for Cash.

The reader has undoubtedly noticed that there is no provision in this system for the sale of ice by the drivers for cash. The reason for its omission is that the results of several companies who have discontinued the practice have clearly proven the advantage of permitting drivers to only deliver ice and not to sell ice for cash, books for cash or to make any collections.

With constant attention of the Route Foreman directed to the changing of the method of taking ice from cash to coupon a great percentage of such trade can be changed to the more desirable method of serving, i. e., by coupons.

In the event however of a company being compelled by law or by force of circumstances to continue its sale for cash, the writer would advise the sale of such ice to be made at the highest retail price charged by the company and the cash price to be in excess of any price charged for ice sold by any other method.

The price list of a company permitting this practice should be arranged to show all the advantage possible to the customers purchasing ice by the coupon system, assisting in this way the sale of the coupon books and their more general use.

In connection with the discontinuance of the sale of ice for cash by the drivers, the encouragement of the sale of ice at the delivery station is advised, as this is undoubtedly the most profitable part of the retail ice business.

There is comparatively little expense connected with such sales and it creates new business which cannot be secured by the delivery wagons.

The prices should be low enough to make this method of purchasing ice quite an inducement to the customers to haul their own ice from the station.

The proof of the popularity of this method of selling ice is proven by the fact that one company sold over 800 5-cent pieces at one station on one warm summer day. Twenty-five pounds was sold for 5 cents, 50 pounds for 10 cents, 100 pounds for 15 cents, and in quantities of 200 pounds or more 12½ cents was charged.

Shrinkage.

It has been the experience of the writer that too little attention is given to the amount of shrinkage in the various departments of the ice business, particularly so to the loss on the wagons of the company.

There are hundreds of dealers who do not even weigh the ice taken out by the drivers; some dealers, having machine ice, simply count the blocks, and, as a rule, the dealers who handle their ice in such a careless manner obtain very poor results and are at a loss to understand the reason for a deficit when called upon to face one.

Then there are countless dealers who believe that the money lost in this manner amounts to very little because they believe that their ice cost is low, therefore the amount of shrinkage is of no great importance. They evidently overlook the fact that most of the so-called "shrinkage" was sold to some "slow customer" for cash at the highest price obtainable, causing the company to lose not the cost of the ice but its selling price.

The writer has secured from time to time figures showing the exact results obtained by many companies in this department of their business and submits the following data for the reader's consideration. The figures shown are the exact shrinkages of several companies located in different cities and are on the basis of each one hundred tons weighed on the wagons. The price realized is on a

basis of \$5.00 per ton, as any company delivering ice for prices varying from 15 cents to 40 cents per hundred should realize at least that sum on the actual weight of the ice loaded on the wagons.

	Am't Loaded	Shrinkage	Am't Realized	Ave. per Ton
A	100 Tons	38%	\$310.00	\$3.10
B	100 "	32%	340.00	3.40
C	100 "	18%	410.00	4.10
D	100 "	11%	445.00	4.45
E	100 "	8%	460.00	4.60
F	100 "	3½%	483.50	4.83½
G	100 "	1½%	492.50	4.92½

Note the great advantage company E, F, or G would have if in direct competition with any of the others. It has been demonstrated to the entire satisfaction of many dealers that an allowance of 2% from November 1st to May 1st and 5% for the remaining months of the year is sufficient to permit the driver to give the customers full weight.

The Billing Machine.

Among the inventions of recent years that tend toward the betterment of accounting methods is the so-called billing machine. It provides an intelligent, easy, rapid and economical way of issuing bills or statements.

When used in connection with the system described in the preceding pages, it obviates the necessity of keeping the Sales Book (Form 68) as the preparation of the bill includes a duplicate copy of the same which furnishes all the information obtained from the Sales Book, and the system is as follows:

Instead of recording the sales of all coupon books in Form 68, entries for these sales are made direct to the customer's account cards (Form 1).

When the receipts of the coupon books sold the previous day are ready for charging, the total pounds they represent should be ascertained and the count verified before any charges are made to the customer's account cards.

As soon as each book is charged to the customer's account, the receipt covering the charge should be dropped into the card file in front of the customer's card and then the card should be turned up and left so until the bill has been prepared and checked. When all the charges in any filing case have been entered, the case is ready for the billing clerk or the machine operator who is concerned only in the cards standing on end and bills for the same should be issued as rapidly as possible.

To facilitate the billing, an especially ruled and printed form made to fit the machine is used. Ten bills and a sales sheet fill one sheet which is folded twice, making three sections. The two outer sections are perforated and will make five bills each, while the middle is used for the sales sheet showing carbon copies of five bills on either side.

Upon the completion of the billing in each filing case, the sheets of bills are inserted in the front part of the case and then returned to be checked by some one other than the person who entered the charges.

As each bill is checked and found to be correct, the card showing the account should be turned down and the coupon receipt removed.

Any changes necessary on the bills should be noted in pencil and the bills should be immediately returned to the billing clerk for correction, care being taken to make the same notations on the sales sheets.

After all receipts have been removed from the filing cases, they should be recounted and if the amount in pounds tallies with the former count, they are ready to be filed as explained in Form 10.

In connection with the verification of the pounds of the coupon sales entered on the sales sheet, a convenient way is as follows:

Upon the completion of the checking of each sales sheet, pin all the receipts, for charges made on the same, to the sales sheet, then check back with the sheet and total the pounds represented.

The bills should then be separated from the sales sheets and are ready for the Collection Department.

The method of billing the regular order (Forms 4 and 5) and the various weight (Form 2) customers' accounts is as follows:

Charges for ice furnished to the regular order customers are computed either weekly or monthly as indicated by the cards and should, after the necessary entries have been made, be left standing in the files until billed and checked.

Charges to the various weight customers' accounts are made daily (see Forms 40 and 53) and computed and billed either weekly or monthly as indicated by the cards.

The same plan of billing is followed with these customers as with the regular order customers, i. e., upon completion of this work in each filing case, it is ready to be billed and then checked.

Special ruled and printed forms are required for each class of customers.

On the reverse side of the various weight bills, spaces are provided for the itemizing of accounts.

When itemizing these accounts, care should be taken to see that the amount of ice shown on the two sides of the bill are in agreement.

When checking the bills, the Regular Orders are checked with the cards, the various weight bills are checked with the cards, and with the customers' signed tickets (Form 49), and the weights entered on the reverse side of the bill.

As soon as each bill has been checked, the account card should be turned down and after all have been checked, the bills are ready for the Collection Department.

It is not necessary to retain the sales sheets of the regular order or various weight customers' accounts, as the earnings of these classes are obtained directly from the cards under the method explained for Form 60.

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